



香港土地注册处营运基金

The Land Registry Trading Fund Hong Kong



坚守使命 砥砺前行

Driven by **MISSION** We Strive **to THRIVE**



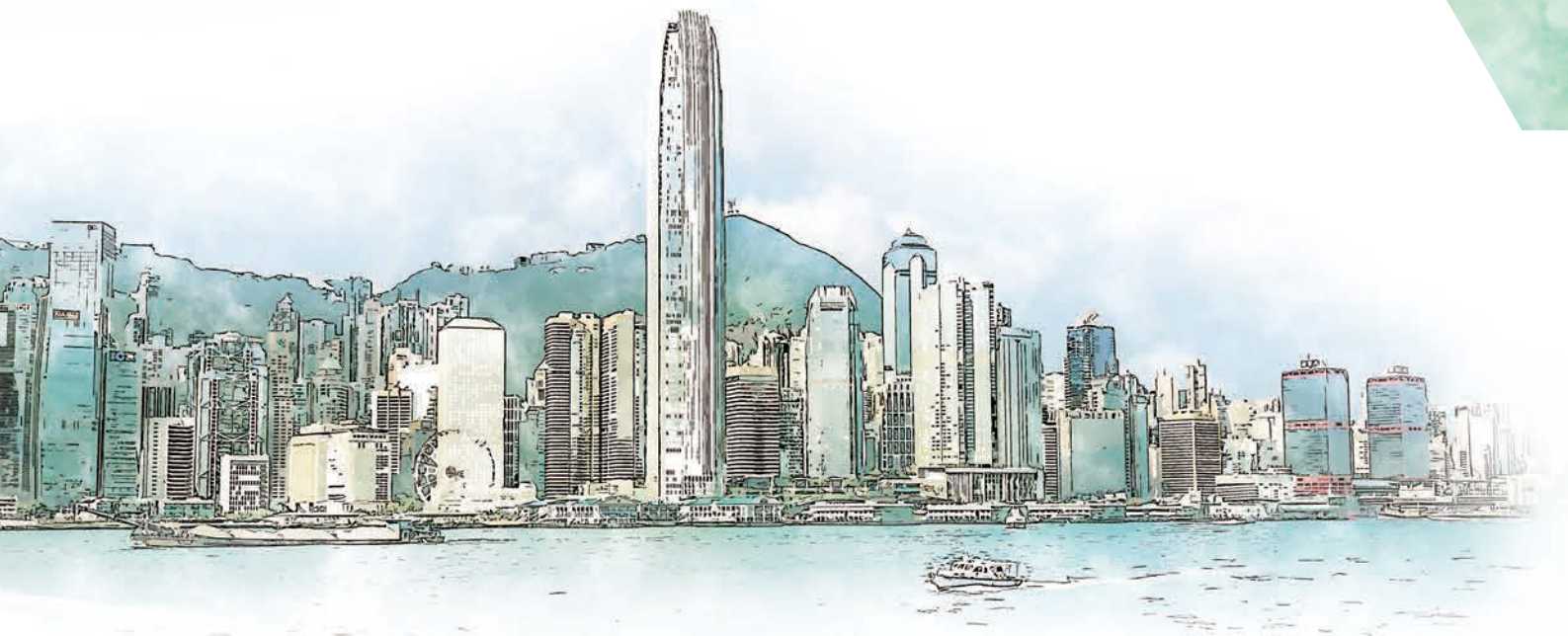
## 年报设计概念 Design Concept of the Annual Report

蜜蜂具备勤奋、奉献、智慧、专注及合作等特征，其内部组织精练，分工明细，扮演着为许多植物传播花粉的重要角色。它们具互助精神，精益求精，致力打造出舒适的安乐窝。这寓意土地注册处所有人员齐心协力，以向市民提供高效及优质的土地注册和查册服务为使命。

年报以手绘风格勾画出蜂巢，蜂巢承载着香港各著名地标，蜜蜂在地标之间采蜜，带出土地注册处与各持份者携手合作，透过倡导及循序在香港落实土地业权注册制度，确保为社区提供更佳的服务。土地注册处必能坚守使命，与各持份者携手迈进新里程。

Bees are diligent, committed, intelligent, dedicated and cooperative. With well-defined internal organisation and clear division of labour, they serve as key pollinators of a wide range of plants. In a spirit of cooperation, they strive for excellence and are committed to creating a cosy home. This signifies that all staff of the Land Registry are dedicated to working together towards the mission of providing efficient and high-quality land registration and search services for the public.

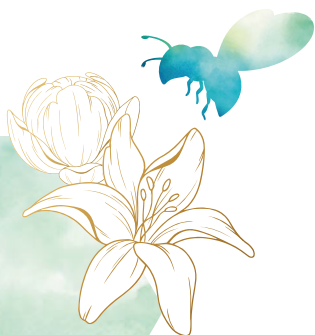
The annual report is illustrated by a hand-painted depiction of beehives with signature landmarks of Hong Kong. The bees are collecting nectar from the landmarks, representing the cooperation between the Land Registry and stakeholders to ensure the provision of better services to the community by promoting and implementing the land title registration system in Hong Kong in a progressive manner. The Land Registry will persist with its mission and mark a new milestone together with stakeholders.



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2021/22年度土地注册处 客户联络小组(私营机构)委员	<b>94</b>	Membership of the Land Registry Customer Liaison Group (Private Sector) 2021/22	
2021/22年度土地注册处 客户联络小组(公营机构)委员	<b>96</b>	Membership of the Land Registry Customer Liaison Group (Public Sector) 2021/22	
2021/22年度《土地业权条例》 督导委员会委员	<b>98</b>	Membership of the Land Titles Ordinance Steering Committee 2021/22	
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# 年度重要事项 HIGHLIGHTS OF THE YEAR

## 财政摘要 Financial Highlights

收入：  
Revenue:  
 **\$518.5** 百万元  
million

运作成本：  
Operating costs:  
 **\$441.1** 百万元  
million

盈利：  
Profit:  
 **\$121.2** 百万元  
million

固定资产回报率：  
Rate of return on fixed assets:  
 **22.5%**

## 业务摘要 Business Highlights


递交注册的土地文件数目：  
No. of land documents  
delivered for registration:  
 **531,475**


查阅土地登记册次数：  
No. of searches of  
land registers:  
 **6,042,078**

提供土地纪录的  
影像处理副本及影印本数目：  
No. of imaged copies and  
photocopies of land records  
supplied:  
 **920,408**

「综合注册资讯系统」  
网上服务使用率：  
Usage of Integrated Registration  
Information System Online Services:  
 **95%**

业主立案法团注册数目：  
No. of Owners'  
Corporations (OC) registered:  
 **70**

业主立案法团文件存案数目：  
No. of OC documents filed:  
 **22,634**

业主立案法团文件查阅数目：  
No. of searches of OC documents:  
 **23,475**

## 奖项与认可 Awards and Recognition

### 2021年「公务员事务局局长嘉许状」计划

文书主任徐家驹先生获颁发2021年「公务员事务局局长嘉许状」，以表彰其致力为市民提供优质服务的优秀表现。

#### The Secretary for the Civil Service's Commendation Award Scheme 2021

Mr TSUI Ka-kui, Johnny, Clerical Officer, received the Secretary for the Civil Service's Commendation Award 2021 in recognition of his exemplary performance and devotion to providing quality services to the public.

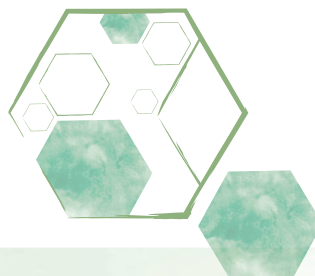


### 2021年「申诉专员嘉许奖」

一级土地注册主任潘丽珍女士及高级文书主任李美慧女士获颁发2021年「申诉专员嘉许奖—公职人员奖」，以表扬她们为客户提供优质及专业的服务。

#### The Ombudsman's Awards 2021

Ms POON Lai-chun, Christine, Land Registration Officer I, and Ms LEE Mei-wai, Margaret, Senior Clerical Officer, received the Ombudsman's Awards 2021 for Officers of Public Organisations for their dedication in providing high quality services and their professionalism in serving customers.



### 《土地注册处营运基金2019/20年报》奖项

- ✦ 荣获美国传媒专业联盟颁发的「2020 Vision Awards」之「印刷本年报一市／州／国家政府组别」的白金奖；以及
- ✦ 于2021年香港管理专业协会的「最佳年报比赛」中获颁「优秀环境、社会及管治资料披露」证书。

### Awards for Land Registry Trading Fund Annual Report 2019/20

- ✦ Platinum Award of the League of American Communications Professionals 2020 Vision Awards, under the category of “Print-Based Annual Report – Government – City/State/National”; and
- ✦ “Certificate of Excellence in Environmental, Social and Governance Reporting” of the Hong Kong Management Association Best Annual Reports Awards 2021.



### 获颁连续15年或以上「同心展关怀」标志

香港社会服务联会向本处颁发连续15年或以上「同心展关怀」标志，以表扬本处持续关怀社会的承诺。



### Award of 15 Years Plus Caring Organisation Logo

The Hong Kong Council of Social Service awarded the “Fifteen Years Plus Caring Organisation” logo to the Land Registry in recognition of its continuous commitment in caring for the community.

### 「ERB 人才企业嘉许计划」

土地注册处于2021年4月1日至2023年3月31日获嘉许为「人才企业」，以表扬本处在人才培养及发展的卓越表现。

### ERB Manpower Developer Award

The Land Registry was accredited Manpower Developer from 1 April 2021 to 31 March 2023 in recognition of its outstanding achievements in manpower training and development.



## 活动摘要 Event Highlights



### 香港专业教育学院（沙田分校）到访

土地注册处于2021年7月向香港专业教育学院（沙田分校）的学生介绍本处的服务及香港的土地注册制度。

### Visit by Hong Kong Institute of Vocational Education (Sha Tin)

The Land Registry introduced its services and the land registration system in Hong Kong to a group of students from the Institute of Vocational Education (Sha Tin) in July 2021.

### 第48届「业权注册处长会议」

土地注册处处长谭惠仪女士于2021年11月以视像形式参与「业权注册处长会议」。该会议对本处未来的业权注册发展及服务提升，提供了宝贵见解。

### 48th Registrars of Title Conference

The Land Registrar, Ms Joyce TAM, attended the virtual Registrars of Title Conference in November 2021. The conference provided valuable insights for the Land Registry's future development of title registration and service enhancements.



### 客户交流会

本处于2021年12月为律师事务所举行客户交流会，会上剖析了中止文书注册的常见原因，同时亦推广电子注册摘要表格的使用及「物业把关易」服务的好处。

### “Meet the Clients” Sessions

Seminars on “Common Reasons for Withholding Instruments from Registration” for solicitors' firms were held in December 2021. The benefits of the e-Memorial Form and Property Alert service were also promoted.

## 处长的话

### MESSAGE FROM THE LAND REGISTRAR



我很高兴向大家提交截至2022年3月31日止财政年度的土地注册处营运基金报告。年内，物业市场显著复苏，惟2022年1月第五波2019冠状病毒病爆发，导致市场气氛转弱，亦令香港疫情面临前所未见的挑战。

#### 在市场波动下仍取得正回报

在2021上半年，香港的住宅物业市场继续受惠于低息环境、用家需求殷切及本地经济复苏的因素；下半年却因为传染性更强的2019冠状病毒变种病毒渐现、本地股票市场调整，以及市场对美国加息的忧虑升温，导致市场气氛减弱。

I am pleased to present the report of the Land Registry Trading Fund (LRTF) for the financial year ending 31 March 2022. This period is marked by a strong recovery of the property market until the onset of the fifth wave of the Coronavirus Disease 2019 (COVID-19) epidemic from January 2022 which has resulted in weakening market sentiments as well as an unprecedentedly challenging epidemic situation in Hong Kong.

#### ACHIEVING POSITIVE RETURN DESPITE MARKET VOLATILITY

The Hong Kong residential property market in the first half of 2021 continued to be supported by the low interest rate environment, strong end-user demand and local economic recovery, though market sentiment weakened in the latter part of the year amid the challenges from the emergence of more infectious COVID-19 variants, the local stock market correction and growing concerns over interest rate hikes in the United States.



与2020/21年度比较，本年度递交注册的文件及查阅土地登记册的总宗数分别增加18.3%及4.3%。本处的收入及盈利分别增加15.6%至5.185亿元及231.0%至1.212亿元，其主要原因是办理文件注册、提供副本和业权报告的业务量整体有所增加，惟第五波疫情的影响尚未完全显现。在2021/22年度，土地注册处营运基金在市场波动下仍可达致22.5%的固定资产回报率。

## 政府团队一起同心抗疫

鉴于2019冠状病毒病疫情急速变化，本处为配合政府防止疫情扩散的政策，由2022年1月底起实施特别上班安排。在此安排下，本处为市民继续提供全面但有限度的服务。虽然受到疫情的严重影响，我们在启动相应的应变安排下，继续维持服务，并力求与客户保持沟通，尽可能以各种可行方式回应他们的需求。

本处的抗疫团队联同发展局辖下各部门支援政府多次的围封强检行动。本处并调派同事往公共卫生检测中心的电话中心及卫生署的个案追踪办公室工作。我们的同事亦自愿参与政府「防疫服务包」的工作，包括包装和向住户派发服务包。

## 持续优化服务

持续优化服务是本处客户服务的宗旨。为提升客户查阅土地纪录的体验，我们于年内优化「综合注册资讯系统」，特别是客户可简单和安全地使用政府「智方便」流动应用程序，以认证和登入「综合注册资讯系统」网上服务。我们亦为业主推出在网上申请订购「物业把关易」服务，以及为《银行业条例》（第155章）下的认可机构提供全面电子化的「电子提示服务」，让客户更便捷地使用服务，这两项增值服务旨在保障业主和财务机构的权益，从而确保物业市场妥善运作。

As compared to 2020/21, the total number of documents delivered for registration and searches of land registers increased by 18.3% and 4.3% respectively. Our revenue and profit registered an increase of 15.6% to \$518.5 million and 231.0% to \$121.2 million respectively, mainly due to an overall increase in business volume of registration of documents, copying and reports on title, with the effect of the fifth wave of the epidemic yet to be fully reflected. Despite the market volatility, the LRTF achieved a financial return on fixed assets of 22.5% in 2021/22.

## FIGHTING COVID AS ONE GOVERNMENT TEAM

In response to the rapidly changing COVID-19 pandemic situation, we implemented special work arrangement starting from end January 2022 in line with the Government's effort to contain the spread of the epidemic. Under the arrangement, we continued to provide the full range of services to members of the public, albeit on a limited scale. Notwithstanding the severe disruption caused by the epidemic and with appropriate contingency arrangements in place, we continued to maintain service and communication with customers and respond to their needs in every possible way.

As a collaborative team in fighting against the epidemic, our colleagues joined the Development Bureau's family of departments in supporting the Government's various "restriction-testing declaration" operations, and were deployed to work in the Call Operation Centre of the Public Health Laboratory Centre and the Contact Tracing Offices of the Department of Health. Our colleagues also volunteered to participate in the Government's operation of packaging and distribution of anti-epidemic service bags to the households.

## STRIVING FOR CONTINUOUS SERVICE IMPROVEMENT

Making continuous service improvement underlines our customer service philosophy. During the year, we introduced enhancements to the Integrated Registration Information System (IRIS) to improve customer experience in land search, including in particular, allowing the use of the Government "iAM Smart" Mobile App for customers to authenticate and login the IRIS Online Services in a streamlined and secure way. We also introduced the online application for subscription of the Property Alert service for property owners and the e-Channel in full for the e-Alert Service for Authorized Institutions under the Banking Ordinance (Cap. 155) to improve user-friendliness. These two are our value-added services to protect the interests of property owners and financial institutions, thus safeguarding the proper operation of the property market.

## 致力提供更安全和有效率的土地注册

政府在2021年的《施政报告》承诺，就新批出的土地先行实施《土地业权条例》（第585章）征询立法会对法例修订的意见，以期对私人土地的业权提供更大明确性。我们正继续与主要持份者紧密合作，就余下的执行细节达成共识，并进行建议的法例修订，以便早日征询立法会的意见。

## 拥抱未来的发展机遇

行政长官在2021年的《施政报告》提出《北部都会区发展策略》（《发展策略》）。北部都会发展区的土地总面积约为30,000公顷，是香港未来20年城市发展和主要人口增长最蓬勃的地区。《发展策略》的都会区拟加强港深两地基建联系，并促进港深融合发展和连系粤港澳大湾区，让香港可以充分把握大湾区发展和国家《十四五规划

## COMMITTING TOWARDS MORE SECURE AND EFFICIENT LAND REGISTRATION

In the 2021 Policy Address, the Government has committed to consulting the Legislative Council (LegCo) on legislative amendments for implementing the Land Titles Ordinance (Cap. 585) on newly granted land first to provide greater certainty to the titles of privately owned land. We continue to work closely with the key stakeholders to forge consensus on the remaining implementation issues and to take forward the proposed legislative amendments, with a view to consulting the LegCo early.

## EMBRACING FUTURE DEVELOPMENT OPPORTUNITIES

The Chief Executive has put forward the Northern Metropolis Development Strategy (the Development Strategy) in her 2021 Policy Address. The Northern Metropolis, with a total land area of about 30,000 hectares, is the most vibrant area where the urban development and major population growth of Hong Kong in the next 20 years will take place. With the strengthened cross-boundary transport infrastructural links between Hong Kong and Shenzhen envisaged in the Development



纲要》的机遇，更好地融入国家发展大局。在此愿景下，我们已做好准备，借着提供稳妥方便的土地注册和资讯服务，配合未来各项发展研究、规划和倡议，以期早日落实《发展策略》。

最后但同样重要的是我想借此机会感谢所有同事，在前所未见的严峻情况下仍竭力支援政府的抗疫工作，并在过往一年坚守岗位，致力维持各项服务。我们会与客户携手把握机遇，共同迎接未来的挑战。

**谭惠仪女士，JP**

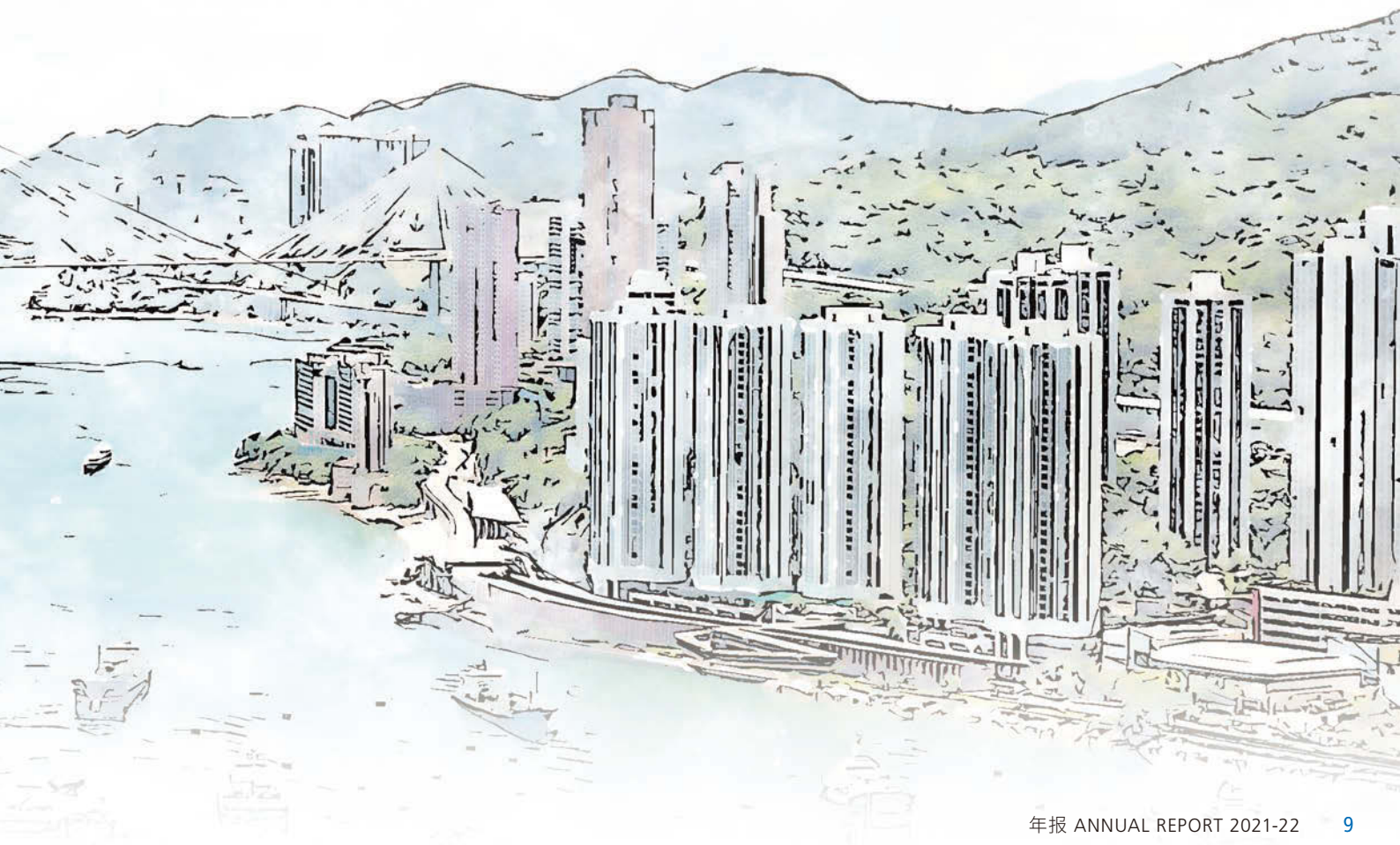
土地注册处处长  
土地注册处营运基金总经理

Strategy, the area also facilitates our development integration with Shenzhen and connection with the Guangdong-Hong Kong-Macao Greater Bay Area ("GBA"). This will enable Hong Kong to fully grasp the opportunities brought about by the development of the GBA and the National 14th Five-Year Plan to better integrate into the overall national development. With this vision in mind, we, through our secure and customer-friendly land registration and information services, stand ready to facilitate various upcoming development studies, plans and initiatives to enable early implementation of the Development Strategy.

Last but not least, I would like to take this opportunity to thank all our colleagues who have devoted their best to supporting the Government's fight against the epidemic and worked tirelessly to continue the delivery of services throughout the year, despite unprecedentedly demanding circumstances. We stand together with our customers to exploit opportunities and meet challenges ahead.

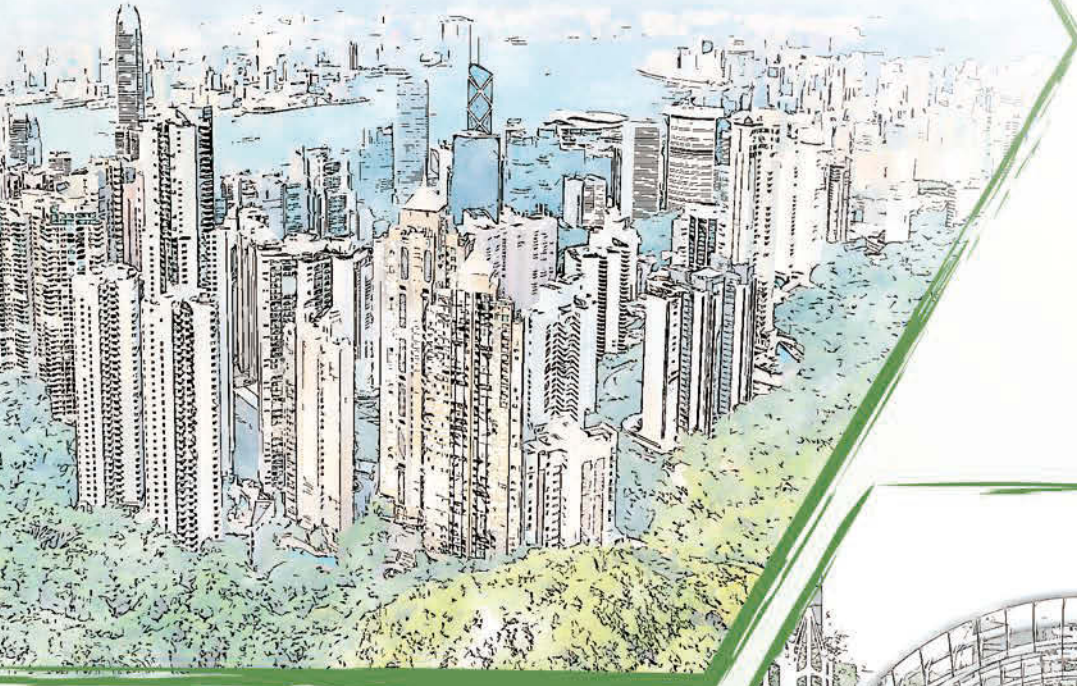
**Ms Joyce TAM, JP**

Land Registrar  
General Manager, LRTF



# 土地注册处 **概览**

## The Land Registry **AT A GLANCE**



土地注册处于1993年8月成为香港最先以营运基金形式运作的政府部门之一。土地注册处营运基金是在商业原则下按自负盈亏的基准运作，须达致与政府所协定按固定资产平均净值计算的回报率。营运基金的年报及经审计署署长认证的财务报表，每年均须提交香港特别行政区立法会省览。

In August 1993, the Land Registry was established as one of the Hong Kong's first Trading Fund Departments. Operating on a self-financing basis under commercial principles, the Land Registry Trading Fund (LRTF) is required to achieve a return on the average net fixed assets employed as agreed with the Government. The LRTF's Annual Report and the financial statements certified by the Director of Audit must be tabled in the Legislative Council of the Hong Kong Special Administrative Region each year.



## 理想、使命、信念及职能

## VISION, MISSION, VALUES AND FUNCTIONS

### 我们的理想

我们竭尽所能，凡事做到最好。

### Our Vision

To be the best in all that we do.

### 我们的使命

- ✦ 确保为客户提供稳妥方便的土地注册和资讯服务。
- ✦ 开发人力资源、发展资讯科技、优化服务环境，确保为客户提供高效及优质服务。
- ✦ 与时俱进，提倡及循序落实香港土地业权注册制度。

### Our Mission

- ✦ To ensure secure, customer friendly land registration and information services.
- ✦ To develop our human resources, information technology and service environment so as to ensure improvement in service quality and value to our customers.
- ✦ To advocate reform of Hong Kong's land registration system through introduction of land title registration system.

### 我们的信念

- 持平守正 — 以至诚的态度及操守接待客户及工作伙伴。
- 追求卓越 — 一丝不苟，力臻完美。
- 诚挚尊重 — 竭诚尊重和信任客户及工作伙伴。
- 积极学习 — 与客户、工作伙伴和海内外同业紧密联系、交流学习，为社会提供更佳服务。

### Our Values

- Integrity — to customers, partners and colleagues, we observe the highest ethical standards.
- Excellence — we aim to excel in all that we do.
- Respect — we show respect and trust to our customers, partners and colleagues.
- Learning — we learn constantly from each other, from our partners, customers and comparable organisations elsewhere how to provide better services to the community.

### 我们对香港的价值

- ✘ 香港有超过半数家庭是物业的注册业主。
- ✘ 截至2022年3月，银行及金融机构以注册土地和物业作抵押的贷款约为36,090亿港元。
- ✘ 2021/22年度查阅注册资料超逾600万宗。
- ✘ 超过120个政府部门和机构使用土地注册处的资料进行规划研究以至执法等工作。
- ✘ 土地注册资料显示的物业交易可追溯至1844年，乃香港经济和社会历史的资料宝库。

### 职能

土地注册处的主要职能如下：

- ✘ 按照《土地注册条例》（第128章）及《土地注册规例》的规定，备存土地登记册及相关的土地纪录，以执行土地注册制度；
- ✘ 为市民提供查阅土地登记册及其他土地纪录的设施；
- ✘ 向政府部门及机构提供物业资料；以及
- ✘ 按照《建筑物管理条例》（第344章）的规定，处理业主立案法团的注册申请。

### Our Value to Hong Kong

- ✘ Over half of all Hong Kong families are registered property owners.
- ✘ Banks and financial institutions loaned about HK\$3,609 billion as at March 2022 against the security of registered land and property.
- ✘ Over six million searches of registered information took place in 2021/22.
- ✘ Over 120 Government departments and agencies use the Land Registry's information for purposes ranging from planning studies to law enforcement.
- ✘ Registered information traces back to 1844, providing resources on the economic and social history of Hong Kong.

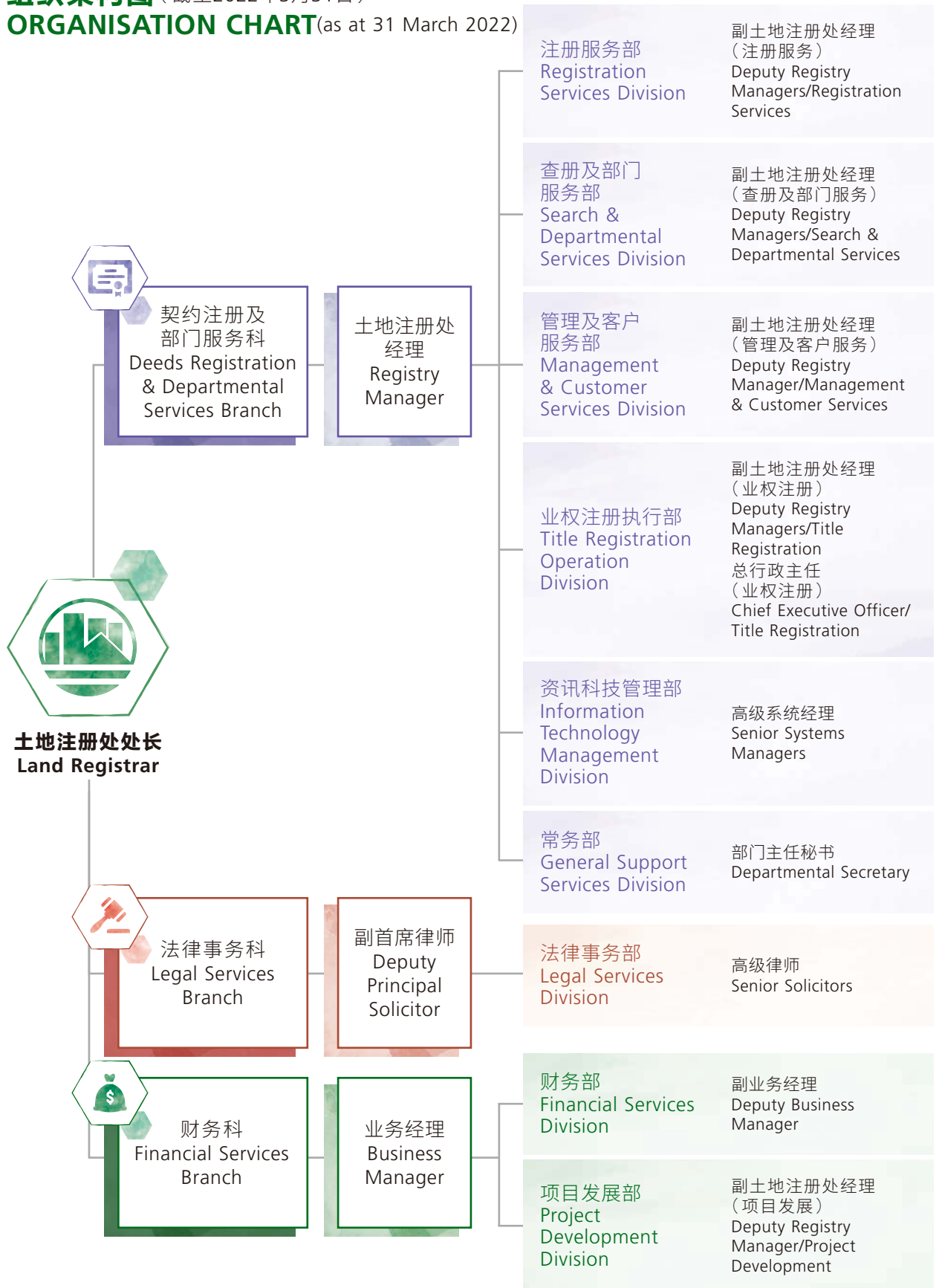
### Functions

The Land Registry's main functions are to:

- ✘ administer a land registration system by maintaining a land register and related land records under the Land Registration Ordinance (Cap. 128) and its regulations;
- ✘ provide the public with facilities for search of the land register and other land records;
- ✘ provide Government departments and agencies with property information; and
- ✘ process applications for incorporation of owners under the Building Management Ordinance (Cap. 344).



**组织架构图** (截至2022年3月31日)  
**ORGANISATION CHART** (as at 31 March 2022)



## 管理层团队 MANAGEMENT TEAMS



### 土地注册处处长及各科主管 The Land Registrar and Branch Heads

**1** 谭惠仪女士, JP (土地注册处处长)  
**Ms Joyce TAM, JP** (Land Registrar)

**2** 彭嘉辉先生 (土地注册处经理)  
(生效日期为2022年8月19日)  
**Mr K. F. PANG** (Registry Manager)  
(With effect from 19 August 2022)

**3** 蔡恒璇女士 (副首席律师)  
(生效日期为2022年1月24日)  
**Ms Christina CHOI** (Deputy Principal Solicitor)  
(With effect from 24 January 2022)

**4** 潘雪聪女士 (业务经理)  
**Ms Venelie POON** (Business Manager)





## 契约注册及部门服务科

### Deeds Registration and Departmental Services Branch

- 1 **彭嘉辉先生** (土地注册处经理)  
(生效日期为2022年8月19日)  
**Mr K. F. PANG** (Registry Manager)  
(With effect from 19 August 2022)
- 2 **梁慧娴女士** (副土地注册处经理)  
**Ms Alice LEUNG** (Deputy Registry Manager)
- 3 **原伟铨先生** (副土地注册处经理)  
**Mr W. C. YUEN** (Deputy Registry Manager)
- 4 **马秀文女士** (副土地注册处经理)  
**Ms Delphine MA** (Deputy Registry Manager)
- 5 **任美琼女士** (部门主任秘书)  
**Ms Tina YAM** (Departmental Secretary)
- 6 **霍伟勤女士** (高级系统经理)  
**Ms Emily FOK** (Senior Systems Manager)
- 7 **刘少雯女士** (副土地注册处经理)  
(生效日期为2022年8月29日)  
**Ms Eva LAU** (Deputy Registry Manager)  
(With effect from 29 August 2022)
- 8 **林谢淑仪女士** (副土地注册处经理)  
**Mrs Cindy LAM** (Deputy Registry Manager)
- 9 **麦振威先生** (高级系统经理)  
**Mr Andrew MAK** (Senior Systems Manager)
- 10 **温锡麟先生** (副土地注册处经理)  
**Mr Francis WAN** (Deputy Registry Manager)
- 11 **黄柏森先生** (总行政主任)  
(生效日期为2022年3月21日)  
**Mr Patrick WONG** (Chief Executive Officer)  
(With effect from 21 March 2022)
- 12 **潘辉耀先生** (副土地注册处经理)  
**Mr Kenneth POON** (Deputy Registry Manager)



## 法律事务科 Legal Services Branch

- 1 **蔡恒璇女士** (副首席律师)  
(生效日期为2022年1月24日)  
**Ms Christina CHOI** (Deputy Principal Solicitor)  
(With effect from 24 January 2022)
- 2 **陆钧韦先生** (高级律师)  
**Mr Wesley LUK** (Senior Solicitor)
- 3 **李宝君女士** (高级律师)  
**Ms Shirley LEE** (Senior Solicitor)

- 4 **廖湘桥女士** (高级律师)  
**Ms Louisa LIU** (Senior Solicitor)
- 5 **黄颂诗女士** (高级律师)  
**Ms Joyce WONG** (Senior Solicitor)



**财务科**  
**Financial Services Branch**

**1** 潘雪聪女士 (业务经理)  
**Ms Venelie POON** (Business Manager)

**2** 梅竹辉先生 (副业务经理)  
**Mr Eddie MUI** (Deputy Business Manager)

**3** 刘润霞女士 (副土地注册处经理)  
**Miss Kathy LAU** (Deputy Registry Manager)

# 环境·社会及管治报告

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE

Reporting



## 企业社会责任

土地注册处十分重视社会责任，致力成为优秀的企业公民。我们的承诺可见于以下五个主要范畴：

### 同心抗疫

为向本处职员及客户提供安全和清洁的环境，我们已采取所需的防疫措施，包括加强各办事处的清洁／消毒工作，在服务柜位加装防护胶板，提供酒精搓手液和消毒地毡，以及把客户服务中心的长椅和排队位置妥为分隔。根据政府的防疫政策，所有雇员和公众人士（除获豁免人士外）在进入本处各办事处前必须使用「安心出行」流动应用程序。由2022年2月中旬起，政府已实施「疫苗通行证」安排，所有政府雇员（除获豁免人士外）在进入本处处前须符合政府现行疫苗的接种要求。

本处已因应传染病制定详尽的应变计划，当中已全面评估所涉及的风险及考虑到在不同的紧急情况下如何维持各项必须的服务。本处位于金钟道政府合署19楼的客户服务中心在2022年2月10日曾因一名职员受到感染而需关闭，但我们按照应变计划仍致力维持必须服务，在本处位于该政府合署其他不受影响的楼层继续提供递交契约、业主立案法团及查阅注册摘要日志的服务。

我们亦实施特别上班安排、弹性上班和午膳时间以减少人流。为配合政府扩大雇员特别上班安排，本处辖下办事处的办公时间在2022年2月至3月作出调整。尽管如此，我们继续提供全面但有限度的服务，并如常维持客户交付文书以办理注册的服务时间。由于在特别上班安排下，本处需要较长时间完成文书注册工作，我们已视乎客户的特殊情况尽力处理他们的紧急注册要求。

## CORPORATE SOCIAL RESPONSIBILITY

The Land Registry attaches great importance to social responsibility and strives to uphold a high standard of corporate citizenship. Our commitment is demonstrated through our efforts in the following five main areas.

### *Together, We Fight the Virus*

To provide a safe and clean environment for our staff and customers, we have implemented necessary precautionary measures, such as stepping up office cleansing/disinfection, installing acrylic shielding screens at our service counters, providing alcohol hand sanitisers and sanitising mats, as well as spacing out benches and the queuing area in the Customer Centre. Pursuant to the Government's infection control policy, it is a mandatory requirement for all employees and members of the public, save for those exempted, to use the "LeaveHomeSafe" mobile app when entering our offices. Starting from mid February 2022, a "vaccine pass" arrangement has been implemented under which all Government employees, save for those exempted, are required to meet the prevailing vaccination requirement of the Government prior to their entry into our premises.

A detailed preparedness plan for infectious diseases had been formulated having fully assessed the risks involved and considered the need to ensure continued provision of essential services under emergency situations. Despite the closure of the Customer Centre on 19/F, Queensway Government Offices (QGO) on 10 February 2022 due to a staff infection case, we strived to maintain the provision of essential services, including deeds lodgement, owners' corporation and search of memorial day book services, on other unaffected office floors of the QGO in accordance with the preparedness plan.

Special work arrangement, flexible working hours and staggered lunch hours were implemented to reduce the flow of people. In alignment with the Government's expansion of the special work arrangements for Government employees, the opening hours of our offices were adjusted during February and March 2022. Notwithstanding that, the Land Registry continued to provide the full range of services, albeit on a limited scale, and maintained full service hours for delivering instruments for registration. Despite a longer time to be taken to complete the registration of instruments under the special work arrangement, we made our best endeavours to cater for urgent registration requests from customers in view of their special circumstances.

为同心对抗2019冠状病毒病，本处的同事参与政府各项抗疫的特别行动。我们共调派60名同事到卫生署的个案追踪办公室和电话中心工作，他们的主要职责包括输入资料、致电并帮助2019冠状病毒病测试呈阳性的人士填写网上申报表，以及协助发出检疫令和隔离令。此外，本处约有50名同事参与不同地区的围封强检行动，另约有40名同事参与政府「防疫服务包」的包装工作，并向东区的住户派发服务包。

As a collaborative effort against the epidemic, our colleagues joined various Government's special operations to fight against the COVID-19 virus. A total of 60 staff members were deployed to the Department of Health to man the Contact Tracing Offices and the Call Operation Centre. Their main duties included data inputting, making follow-up calls to help individuals who were tested positive for COVID-19 to fill in the online declaration forms and assisting in the issue of Quarantine and Isolation Orders. Besides, about 50 staff members participated in the "restriction-testing declaration" operations in various districts. Around 40 staff members also participated in the Government's operation to pack and distribute anti-epidemic service bags for households in the Eastern District.



### 支持慈善及义工活动

本处鼓励员工在空余时间支持不同的慈善项目，以及积极参与义工和社区服务。在2021/22年度，本处员工参加由公益金举办的各项慈善活动，包括「绿色低碳日」、「公益金便服日」及「公益爱牙日」。他们也持续参与为长者举办的各项义工活动。

### 促进平等机会及无障碍环境

我们履行社会责任，致力消除雇佣方面的歧视（包括性别、残疾、家庭岗位及种族等），以及促进全体员工的平等机会。

在2021/22年度，我们共有20名残疾员工，占本处员工总人数的3.6%。我们会为有需要的残疾员工提供辅助器材，以助他们履行职务。

在2021年，我们亦继续参与公务员事务局的「残疾学生实习计划」和「非华裔学生实习计划」，为有需要人士提供培训实习机会。我们共安排五位实习生在查册及部门服务部、资讯科技管理部和常务部工作，为部门提供一般的行政及文书支援，并为实习生安排导师以提供适时的工作协助和指导。

### Supporting Charity and Voluntary Activities

We encourage our staff to support various charity programmes and actively participate in voluntary and community service in their spare time. In 2021/22, our staff took part in various charity events organised by the Community Chest, including the Green Low Carbon Day, Dress Casual Day and Love Teeth Day. They also continued to participate in different types of volunteer activities for the elderly.

### Promoting Equal Opportunities and Accessibility

We uphold our social responsibility to eliminate discrimination (including sex, disability, family status and race) in employment and promote equal opportunities for all staff members.

In 2021/22, we had a total of 20 staff members with disabilities, representing 3.6% of the total strength of the Land Registry. Technical aids were provided, where necessary, for staff members with disabilities to facilitate their performance of duties.

We also continued to provide placement opportunities for people in need through participating in the Civil Service Bureau's Internship Scheme for Students with Disabilities and Internship Programme for Non-ethnic Chinese Students in 2021. Five interns were recruited to help in the Search and Departmental Services Division, Information Technology Management Division and General Support Services Division to provide general administrative and clerical support to the office. Mentors were appointed to ensure timely assistance and guidance to the interns in undertaking their work.



在工作过程中为实习生提供协助和指导，以丰富他们的经验。  
Assistance and guidance is provided to interns to assist in the course of their work and to enrich their experience.



我们继续邀请社会企业竞投本处办公室的清洁服务合约，以促进弱势社群的就业机会。

For promoting job opportunities for the socially disadvantaged groups, we continued to invite social enterprises to bid for our office cleansing service contracts.

为确保本处的处所畅通易达，我们致力为员工和市民提供无障碍设施。我们已委任无障碍主任和助理无障碍主任，并为他们提供所需培训，以确保能为有需要的人士提供适时协助。我们会定期作出检讨，以确保这些无障碍设施畅通易达。为表扬我们在这方面的努力，香港社会服务联会已把我们位于金钟道政府合署19楼的客户服务中心列入「无障碍友善企业／机构名单」。

To ensure accessibility of our premises, dedicated efforts have been made to provide barrier-free facilities for staff and members of the public. We have designated Access Officers and Assistant Access Officers and provided necessary training for them to ensure timely assistance to people in need. Regular reviews are conducted to ensure the accessibility of our facilities. In recognition of our efforts, the Hong Kong Council of Social Service has included our Customer Centre on 19/F of the QGO in the List of Barrier-free Companies/Organisations.



### 雇员的安全、健康和关怀

人力资源是本处的资产。我们拥有一支由582名人员组成的高度专业化队伍，当中的土地注册主任职系是本处的骨干人员，法律、财务和资讯科技专业人员及一般职系人员则为本处提供支援。土地注册处人员共同执行土地注册制度，并为香港备存必要的土地登记册和土地纪录。为向员工提供一个全面和易于使用的资料搜寻工具，本处设置了「知识管理系统」，以促进部门内部有系统的知识管理和分享。

本处制定「服务表现奖励计划」，在部门和分部层面上激励员工，并培养员工对内和对外的客户服务文化、提高员工的生产力，以及提升他们的士气和贡献。本处也设立「最佳前线员工奖励计划」，以表扬前线人员的优秀表现。

### Safety, Health and Care for Employees

Staff resources are our asset. We maintain a highly specialised workforce of 582 officers, with the departmental grade of Land Registration Officer forming the backbone and supported by legal, financial and IT professionals and general grades staff. The Land Registry staff collectively administer a land registration system and maintain essential land registers and land records for Hong Kong. To provide staff with a comprehensive and easily accessible tool, the Land Registry maintains a Knowledge Management System to facilitate systematic management and sharing of knowledge within the department.

We have set up a Performance Incentive Scheme to motivate our staff on a departmental as well as divisional basis. It also inculcates an internal and external customer service culture among staff, raises staff's productivity and boosts their morale and contribution. A Best Frontline Staff Award is also established to commend the exemplary performance of our frontline staff.



作为关怀员工的雇主，我们十分重视员工的健康与安全。我们在1997年成立部门安全管理委员会，负责为部门制定及推行职业安全与健康的政策。我们已颁布周全的职业安全指引和程序，并为员工提供符合人体工程学的办公室家具和设施，以促进员工的职业健康。此外，我们定期进行巡查，以确保工作间的安全。在2021/22年度，我们就相关课题为员工举办23个讲座／工作坊，包括急救训练、预防筋肌劳损、体力处理操作和压力管理等。我们亦透过外界的专业人士为员工提供辅导服务，协助他们面对与工作相关或其个人的问题。在2019冠状病毒病的疫情下，我们为所有员工提供合适的个人防护装备，并采取各种防护措施，以确保他们的健康和安

As a caring employer, we attach great importance to the health and safety of our employees. We set up a departmental Safety Management Committee in 1997 to formulate and implement departmental policy on occupational safety and health. We have promulgated comprehensive guidelines and procedures on occupational safety and provided our staff with ergonomic office furniture and equipment to promote occupational health. Besides, regular inspections are conducted to ensure that the workplace is free from safety hazards. In 2021/22, a total of 23 seminars/workshops on relevant subjects such as first aid, prevention of musculoskeletal disorders, manual handling operation and stress management were provided to our staff. We also provided counseling services through external specialists to assist staff facing work-related or personal issues. Under the COVID-19 epidemic, we provided appropriate personal protective equipment to all staff and adopted various protective measures to ensure their health and safety.

为提高员工对工作安全与身心健康的认知，我们定期透过《员工通讯》提供实用的资讯和贴士。此外，员工康乐会举办了不同类型的康乐活动，鼓励同事在工作和生活之间取得平衡。

To enhance staff's awareness of work safety, mental well-being and physical fitness, we have provided useful information and tips through our Staff Magazine on a regular basis. Besides, the Staff Recreation Club has offered a wide variety of recreational activities to promote work-life balance among our staff.



我们也致力为员工提供舒适的工作环境。在2021/22年度，我们持续并进一步改善办公室环境，包括透过重整各办公室的布局、绿化环境和为员工提供多用途的共享空间，营造有利员工互动和交流讨论的环境。

We also strive to provide a comfortable working environment for our staff. In 2021/22, continued efforts were made to further improve the office environment through internal office reshuffling, greenery and provision of multi-purpose connecting space for staff to interact and hold discussions in a conducive environment.

在环境保护署举办的「室内空气质素检定计划」下，我们位于九龙湾「一号九龙」的办事处及其他所有办事处在2021年分别获得「卓越级」和「良好级」证书。为提供喂哺母乳的友善环境，我们提供哺乳设施，供产假后返回工作岗位并希望继续授乳的女性员工使用。

### 环保意识及友善措施

为推动环保管理并确保部门各项业务和日常运作符合环保原则，我们已采取以下措施：

- ✘ 制定清晰的环保政策，订明须采取行动的主要范畴；
- ✘ 公布环保管理指引；
- ✘ 定期到各个办公室进行环保审核和突击巡查；
- ✘ 继续实行「减少使用」、「废物利用」、「循环再造」及「替代使用」的环保政策，并有效使用能源和资源；
- ✘ 使用环保采购，以及要求办公室清洁的营办商采取环保做法；
- ✘ 透过定期的内部通讯，向员工推广环保意识；
- ✘ 在切实可行范围内减少用纸及重用纸张；
- ✘ 于办公室安装自动感应照明设备；
- ✘ 把绿化概念融入办公室的设计；以及
- ✘ 筹备推行政府的电子档案保管系统，引入以电子档案取代纸本档案的存档方式。

涵盖本处详尽环保表现的《2021年管制人员环保报告》，可在[土地注册处的网站](#)浏览。

Under the Indoor Air Quality Certification Scheme organised by the Environmental Protection Department, our office at One Kowloon, Kowloon Bay obtained the “Excellent” Class and all other offices achieved the “Good” Class in 2021. To offer a breastfeeding friendly environment, lactation facilities are provided for female staff members who wish to continue breastfeeding after returning to work from maternity leave.

### Environmental Awareness and Friendliness

To promote green management and to ensure that our business and daily operations are conducted in an environmentally responsible manner, the following measures were put in place:

- ✘ set out a clear environmental policy with key areas for actions;
- ✘ promulgated green housekeeping guidelines;
- ✘ conducted regular environmental audit and surprise inspections at our offices;
- ✘ continued our drive in 4-Rs (i.e. reduce, reuse, recycle and replace) and efficient use of energy and resources;
- ✘ adopted green procurement and required the adoption of environment conservation practices by office cleaning contractor;
- ✘ promoted environmental awareness among staff through regular internal communication;
- ✘ reduced and recycled the use of paper as far as practicable;
- ✘ installed lighting motion sensors in office premises;
- ✘ incorporated the greening concept in office design; and
- ✘ prepared to implement the Government’s Electronic Record Keeping System to introduce filing of electronic records, instead of paper-based records.

The Controlling Officer’s Environmental Report 2021 with detailed environmental performance is available on the [Land Registry website](#).



## 企业管治

### 管治架构

本处以问责、诚信及透明度为基石，透过制定的服务标准，力求达致最佳的企业管治水平。

### 问责

本处须分别向发展局和财经事务及库务局负责及汇报部门的业绩和财务表现。我们每年会向两个决策局呈交中期企业计划暨年度业务计划，以供批核。企业计划订定本处未来五年的发展纲领，而业务计划则作为评核本处每年业绩的基准。我们定期与发展局开会，以检讨业务表现。发展局亦会为我们的工作给予政策指引。此外，我们与负责监督本处财务表现的财经事务及库务局定期联系。

### 诚信

根据《营运基金条例》（第430章），本处可自主进行资本投资及运用资源，以灵活回应服务需求及提高营运效率。在灵活自主的基础上，我们执行职务时须履行恪守诚信的责任。本处全体人员均须遵守部门指引及相关的政府规则和规章，以妥善履行日常职责。土地注册处经理是本处的诚信事务主任，负责监督部门的诚信管理事宜。本处除为员工举办有关的培训课程及工作坊外，亦会定期公布及传阅有关诚信管理的指引和通告，以提升员工对诚信管理的认知。

### 透明度

本处奉行以高透明度运作的原则。根据《营运基金条例》，我们每年须呈交营运基金的年报连同经审计署署长审核的财务报表予立法会省览。为让公众知悉部门业务和物业市场的情况，我们每月会发表土地注册和查册的统计数据。

### 服务承诺

本处自1993年成立营运基金后，每年均会检讨「服务承诺」，以贯彻我们持续提升服务质素和效率的承诺。

## CORPORATE GOVERNANCE

### Governance Framework

The Land Registry strives to achieve the best in corporate governance. We have established performance standards based on the cornerstones of accountability, integrity and transparency.

### Accountability

The Land Registry is accountable to the Development Bureau (DEVB) and the Financial Services and the Treasury Bureau (FSTB) for its business and financial performance respectively. We submit a medium range corporate-cum-annual business plan to the two Bureaux for approval each year. The corporate plan sets out the blueprint for the department's development in the next five years, while the business plan serves as the basis against which our annual performance is evaluated. We meet regularly with the DEVB to review our business performance. The DEVB also provides policy steer for our work. In addition, we maintain regular liaison with the FSTB, which monitors our financial performance.

### Integrity

Under the Trading Funds Ordinance (Cap. 430) (TFO), we have the flexibility to respond to service needs and enhance operational efficiency through autonomy in capital investment and the use of resources. Underpinning this flexibility is the duty to uphold integrity in discharging our responsibilities. All our staff conduct daily business in a proper manner in compliance with departmental guidelines and the relevant Government rules and regulations. The Registry Manager is the Ethics Officer of the Land Registry overseeing integrity management work in the department. Apart from organising training courses and workshops, relevant guidelines and circulars on integrity management are promulgated and re-circulated to staff regularly to raise their awareness in this regard.

### Transparency

The Land Registry's operation is also guided by the principle of transparency. As provided under the TFO, the Trading Fund's annual report together with the financial statements audited by the Director of Audit is required to be tabled in the Legislative Council each year. To help keep the public apprised of our work and the situation in the property market, we publish statistics on land registration and search on a monthly basis.

### Performance Pledges

As part of our continuing commitment to improving the quality and efficiency of services, we have been conducting review of our performance pledges annually since the establishment of the Trading Fund in 1993.

为配合政府就2019冠状病毒病疫情而采取的感染控制措施，本处由2022年1月25日起采取特别上班安排，鉴于在此安排下，我们只能提供有限度的公共服务，因此在十项服务中有两项未能达到承诺的目标。附件I (a) 列出本处于年内的服务承诺和实际表现；而2022/23年度将维持2021/22年度的服务承诺，列于附件I (b)。我们会竭力履行服务承诺，为客户提供优质服务。

## 客户沟通

### 高效的客户支援服务

我们致力提供卓越和专业的客户服务。为促进以客为本的服务文化，我们透过不同渠道提供互动的客户支援服务，例如与效率促进办公室辖下的1823电话中心合作，以提供24小时的客户服务热线，并于金钟道政府合署的客户服务中心和位于大埔、元朗和荃湾的新界查册中心设立一站式的客户服务柜位。

### 特设的客户联络平台

我们亦会透过特设的客户联络平台与业务伙伴（包括香港律师会及其他私营和公营机构客户）保持紧密联系，以收集他们对本处服务的意见。

土地注册处联合常务委员会成立已久，成员包括土地注册处处长、其下的高级管理团队及香港律师会的代表。委员会定期举行会议，就土地注册事宜及本处向法律界人士所提供的服务进行商讨和交流意见。

本处也透过设立两个客户联络小组（私营机构和公营机构），让客户了解本处的最新计划、服务和工作程序，在业务运作和服务提供事宜上促进意见交流，以及就客户的意见作出回应。私营机构客户联络小组的成员来自法律界、专业机构及工商团体；公营机构客户联络小组的成员则来自政府部门及公营机构。

土地注册处联合常务委员会和客户联络小组的成员名单分别见附件II (a)、(b) 及(c)。

In alignment with the Government's infection control measures against the COVID-19 epidemic, the Land Registry had implemented special work arrangement since 25 January 2022. Given that the public services were provided on a limited scale under the special work arrangement, the performance of two types of services (out of a total of 10) could not meet the targets pledged. Annex I (a) sets out the pledges and our actual performance for the year. The performance pledges of 2021/22 are maintained for 2022/23 which are at Annex I (b). We will intensify our efforts in meeting the performance pledges and providing quality services to our customers.

## Customer Engagement

### Efficient Customer Support Services

We strive for excellence and professionalism in providing customer service. To foster a customer-centric culture in service delivery, we provide interactive customer support services through various channels such as a round-the-clock customer service hotline in collaboration with the Efficiency Office's 1823 call centre, as well as a one-stop customer service counter at our Customer Centre at the QGO and the New Territories Search Offices in Tai Po, Yuen Long and Tsuen Wan.

### Dedicated Customer Liaison Platforms

We also maintain close liaison with our business partners, including the Law Society of Hong Kong, as well as other private and public sector customers, to collect their views on our services through dedicated customer liaison platforms.

The long-established Land Registry Joint Standing Committee (LRJSC) comprising the Land Registrar, her senior management team and representatives of the Law Society of Hong Kong, meets regularly to discuss and exchange views on land registration matters and our services provided to legal practitioners.

The Land Registry also maintains two Customer Liaison Groups (CLGs) (private and public sectors) to update customers on the department's latest initiatives, services and procedures, to facilitate exchange of views on operational and service delivery issues, and to respond to customers' feedback. The private sector group comprises representatives from the legal community, professional bodies and trade associations while the public sector group comprises representatives from the Government departments and public bodies.

The membership lists of the LRJSC and CLGs are at Annexes II (a), (b) and (c) respectively.

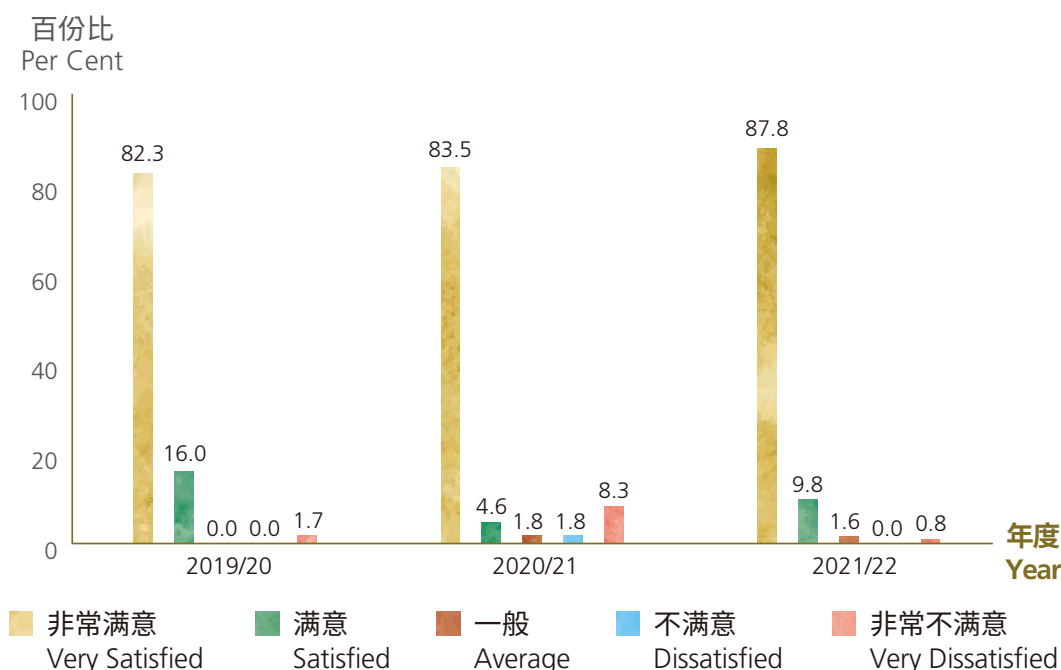
### 迅速回应客户的意见

本处经常透过各种渠道听取客户的意见，以提升各项服务。我们定期进行客户满意度意见调查，收集客户对我们服务的意见，以求不断改进。在2021/22年度，我们从意见卡收到客户对本处服务的满意度维持高水平（「非常满意」和「满意」程度达97.6%），并透过客户服务热线、部门网站、意见卡、来信和电邮渠道接获26个客户表扬。

### Responsive to Customer Feedback

We always listen to our customers through various channels for service enhancements. We conduct customer satisfaction survey regularly to collect customers' feedback on our services for continuous improvements. In 2021/22, the customer satisfaction rate of the Land Registry's services received from comment cards remained high ("Very Satisfied" and "Satisfied" ratings amount to 97.6%). We received 26 commendations through our customer service hotline, the Land Registry's website, comment cards, letters and emails.

### 客户满意程度 CUSTOMER SATISFACTION RATE



注：由于「四舍五入」关系，个别项目的百分率数字总和可能不等于100%。  
Note: Figures in percentage for individual items may not add up to 100% due to rounding.

### 完善的投诉管理制度

本处在完善的投诉管理制度下运作，并受到内部和外部的监督。我们收到由本处接获或是经由其他政府部门转介的11项投诉，其中有三宗个案并不属于本处的职权范围。所有相关投诉均已获迅速回应及圆满处理。

### Established Complaint Management System

We operate under a well-established complaint management system, subject to both internal and external scrutiny. There were 11 complaints received by us or referred to us by other Government offices, among which three cases were outside our jurisdiction. All the relevant complaints were promptly addressed and fully responded to.



业务回顾  
Business REVIEW

## 办理土地文件注册

影响土地的文件均送交本处位于金钟道政府合署的客户服务中心办理注册。

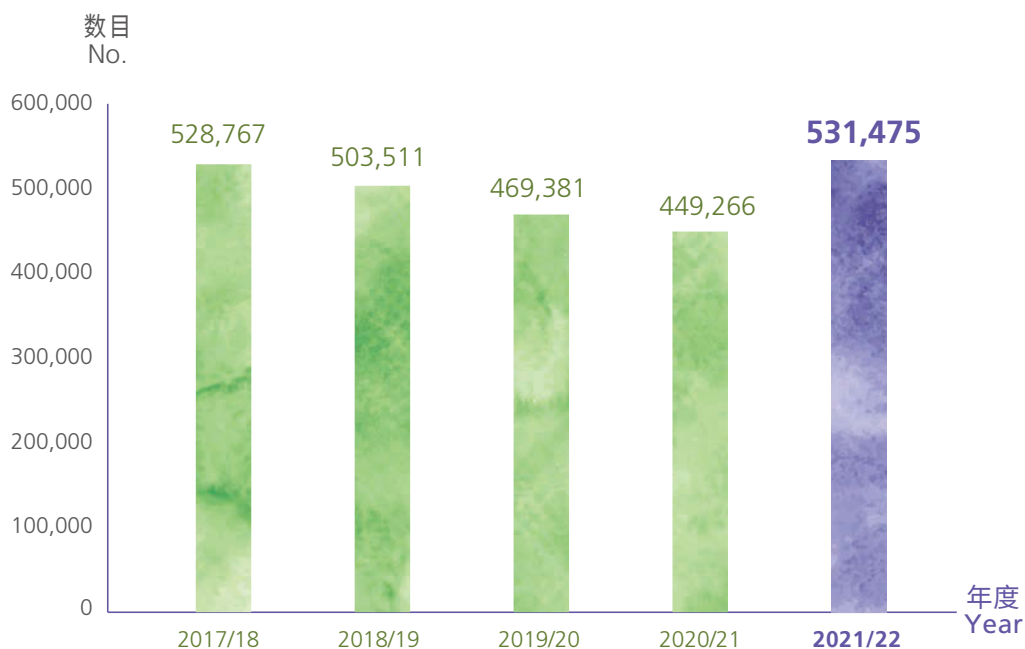
在2021/22年度，送交注册的土地文件共531,475份，较2020/21年度增加18.3%。

## REGISTRATION OF LAND DOCUMENTS

Documents affecting land are delivered to our Customer Centre at the Queensway Government Offices (QGO) for registration.

In 2021/22, 531,475 land documents were delivered for registration, representing an increase of 18.3% when compared with 2020/21.

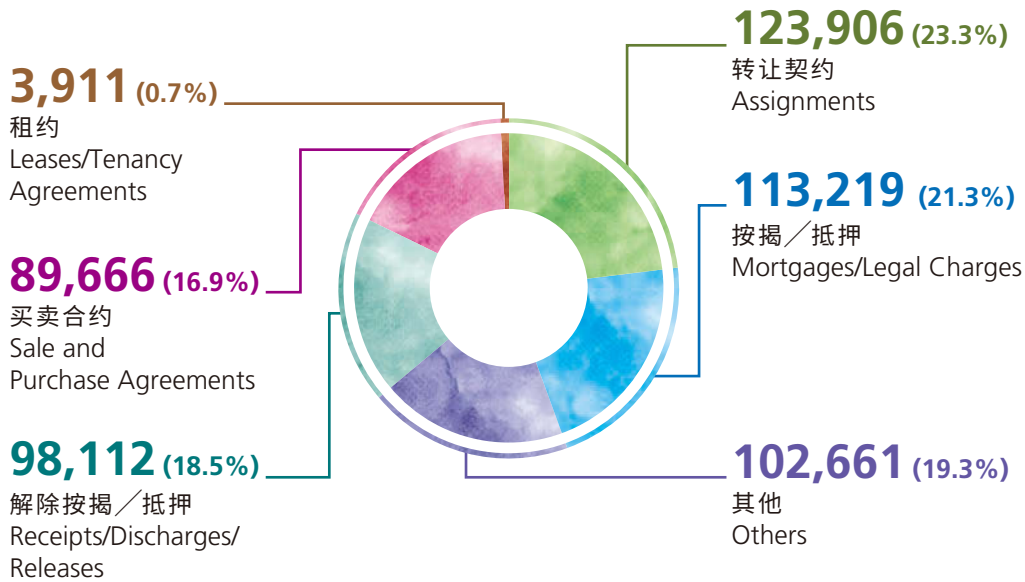
送交注册的土地文件数目  
NO. OF LAND DOCUMENTS DELIVERED FOR REGISTRATION



年内收到的主要文件类别包括楼宇买卖合同、转让契约、按揭／抵押及解除按揭／抵押，占全年收到文件总数的80%。

Major types of documents received included sale and purchase agreements (SPAs), assignments, mortgages/legal charges and receipts/discharges/releases which collectively accounted for 80% of all documents received during the year.

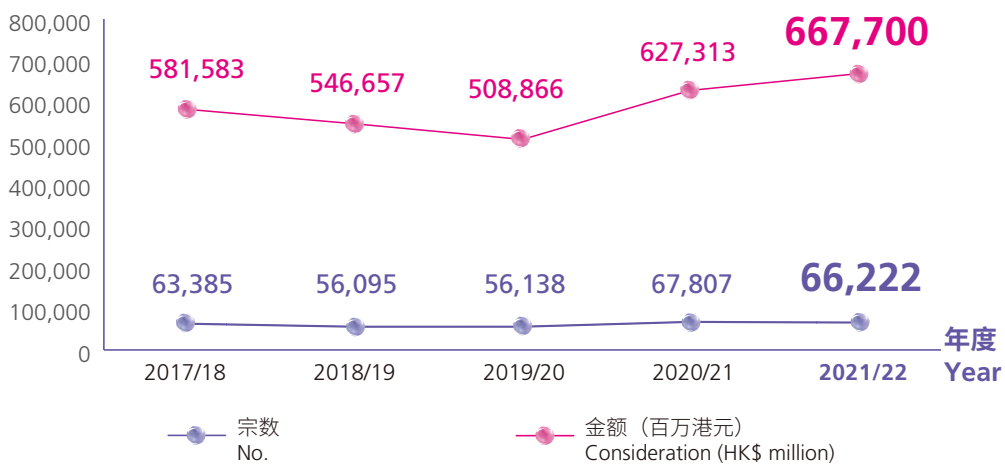
2021/22 年度送交注册的土地文件类别  
DISTRIBUTION OF LAND DOCUMENTS LODGED FOR REGISTRATION IN 2021/22



在2021/22年度送交注册的所有楼宇买卖合同中，住宅楼宇买卖合约的宗数和总值分别是66,222份（较去年减少2.3%）及6,677亿港元（较去年增加6.4%）。一般而言，这类合约的数量是反映物业市场交投情况的重要指标。

Among the SPAs of all building units delivered for registration in 2021/22, the number of SPAs of residential units and their total consideration were 66,222 (-2.3% from last year) and \$667,700 million (+6.4% from last year) respectively. The number of these agreements is generally regarded as a key indicator of the level of activity in the property market.

送交注册的住宅楼宇买卖合同宗数和金额  
NO. AND CONSIDERATION OF SALE AND PURCHASE AGREEMENTS OF RESIDENTIAL UNITS DELIVERED FOR REGISTRATION



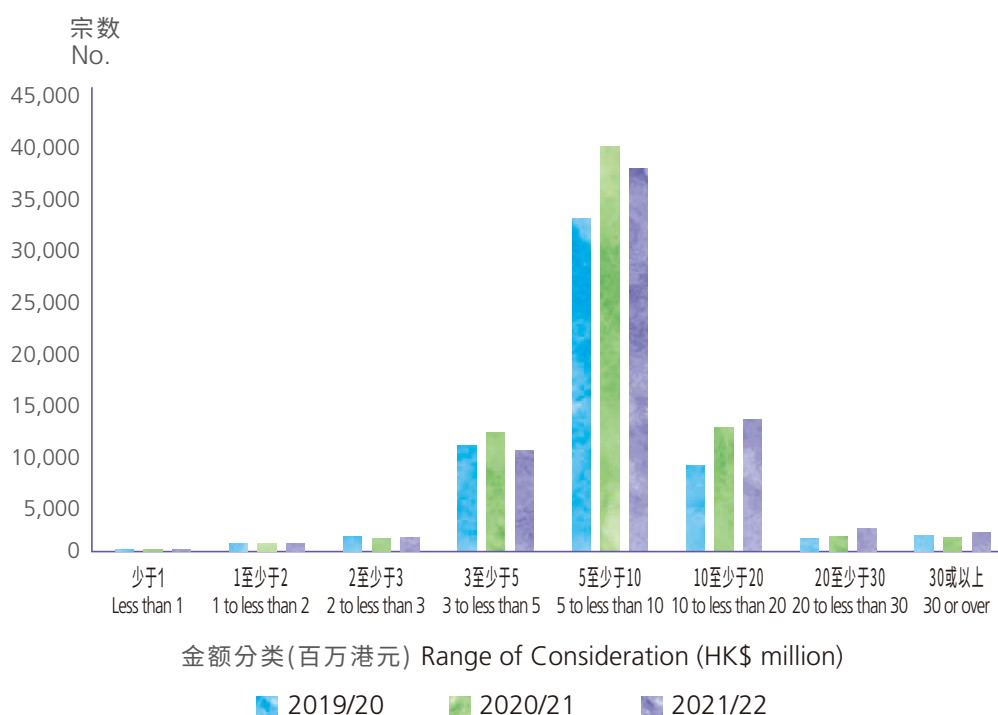
注：上述统计数字并不包括居者有其屋、私人机构参建居屋及租者置其屋等计划下的住宅买卖，除非有关单位转售限制期届满并已补偿差价。  
Note: The statistics do not include sales of units under the Home Ownership Scheme, the Private Sector Participation Scheme and the Tenants Purchase Scheme, etc. unless the premium of the unit concerned has been paid after the sale restriction period.



在2021/22年度，大多数住宅楼宇的交易金额是介乎500万至1,000万港元之间。年内交易金额超过1,000万港元的住宅楼宇交易显著增加。

The majority of the transactions in residential units in 2021/22 were within the consideration range of five to ten million Hong Kong dollars. There was a notable increase in transactions in 2021/22 with consideration of more than ten million Hong Kong dollars.

### 按金额分类的住宅楼宇买卖合同宗数 NO. OF SALE AND PURCHASE AGREEMENTS OF RESIDENTIAL UNITS BY RANGE OF CONSIDERATION



金额分类 Range of Consideration		2019/20		2020/21		2021/22	
(百万港元) (HK\$ million)		宗数 No.	%	宗数 No.	%	宗数 No.	%
少于1	Less than 1	215	0.4	169	0.2	241	0.4
1至少于2	1 to less than 2	823	1.5	758	1.1	770	1.2
2至少于3	2 to less than 3	1,478	2.6	1,305	1.9	1,318	2.0
3至少于5	3 to less than 5	10,312	18.4	11,493	16.9	9,824	14.8
5至少于10	5 to less than 10	32,240	57.4	39,203	57.8	37,147	56.1
10至少于20	10 to less than 20	8,294	14.8	12,033	17.7	12,841	19.4
20至少于30	20 to less than 30	1,228	2.2	1,454	2.1	2,276	3.4
30或以上	30 or over	1,548	2.8	1,392	2.1	1,805	2.7
总数	Total	56,138	100.0	67,807	100.0	66,222	100.0

注：由于「四舍五入」关系，个别项目的百分率数字总和可能不等于100%。

Note: Figures in percentage for individual items may not add up to 100% due to rounding.

## 查阅土地纪录服务

土地注册处备存土地纪录，目的是防止秘密及有欺诈成分的物业转易，以及提供容易追溯和确定土地财产及不动产业权的方法。

土地注册处由2021年11月1日起就查阅土地纪录及业主立案法团纪录（统称「土地注册处纪录」）实施进一步的行政措施，作为政府致力加强保障公众登记册所载个人资料私隐的措施之一。

新安排并无改变现行可提供予公众人士查阅的土地注册处纪录。查册人士需提供其辨识身分资料，并提交声明确认无意及不会在违反《个人资料（私隐）条例》（第486章）的情况下使用土地注册处纪录所载的个人资料；或将该等个人资料用于与备存及供公众人士查阅土地注册处纪录的宗旨无关之目的。

在2021/22年度，查阅土地登记册的宗数，以及提供土地纪录的影像处理副本和影印本的总数分别为6,042,078宗（较去年增加4.3%）及920,408份（较去年增加14.3%）。

## SEARCH SERVICES

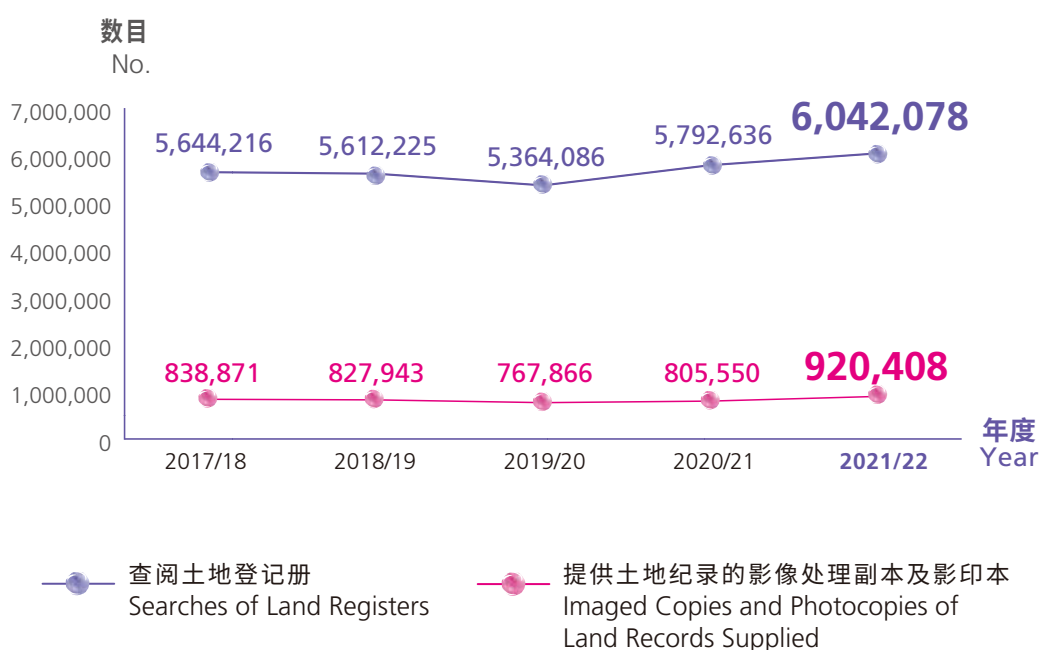
Land records are kept by the Land Registry to prevent secret and fraudulent conveyances, and to provide means whereby the title to real and immovable property may be easily traced and ascertained.

As part of the Government's effort to enhance the protection of privacy of the personal data contained in the public registers, the Land Registry implemented further administrative measures for conducting search of land records and owners' corporations records (collectively the "LR records") with effect from 1 November 2021.

The new arrangements have not changed the availability of the LR records for search by the public. Searchers need to provide their identification information and to give a confirmation statement that they do not intend to use and will not use the personal data contained in the LR records in contravention of the Personal Data (Privacy) Ordinance (Cap. 486) or for purposes not related to the purposes for which the LR records are kept and made available to the public.

In 2021/22, the total number of searches of land registers and supply of imaged copies and photocopies of land records were 6,042,078 (+4.3% from previous year) and 920,408 (+14.3% from previous year) respectively.

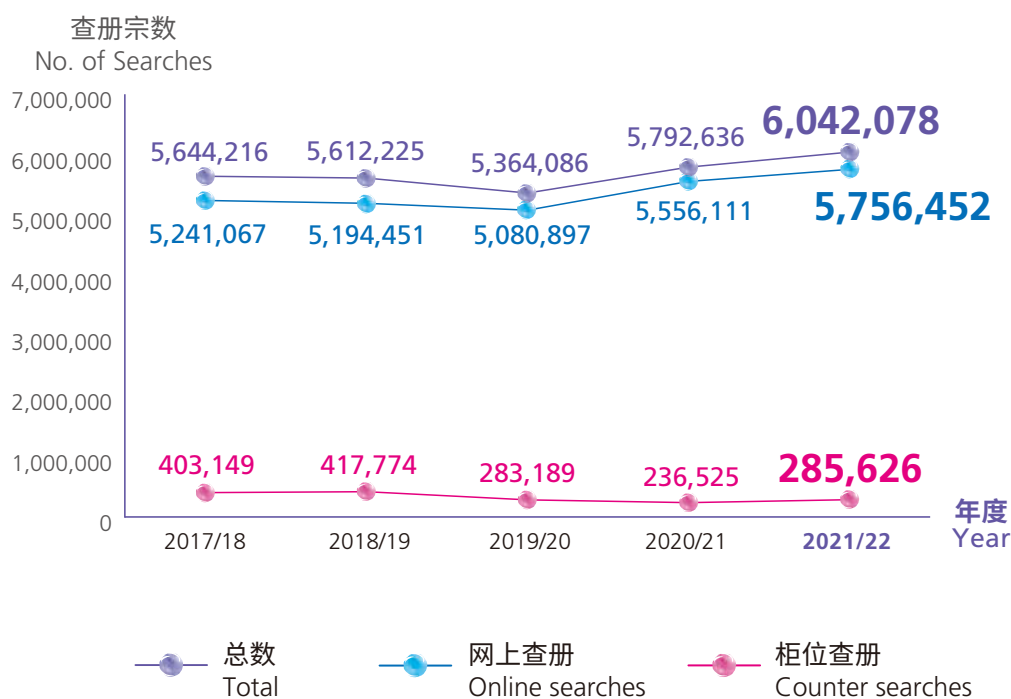
查阅土地登记册宗数和提供土地纪录的影像处理副本及影印本份数  
NO. OF SEARCHES OF LAND REGISTERS & IMAGED COPIES AND PHOTOCOPIES OF LAND RECORDS SUPPLIED



本处透过「综合注册资讯系统」网上服务([www.iris.gov.hk](http://www.iris.gov.hk))的简便平台,提供查阅土地纪录的服务。年内,网上查阅土地登记册占总查册量的95%。公众人士可以非经常用户或登记用户身分进行查册。在2021/22年度,登记用户的数目共增加50个(上升3.5%),总数达1,492个。本处位于金钟道政府合署的客户服务中心,以及位于大埔、元朗和荃湾的新界查册中心亦设有柜位查册服务。

Search services over the internet via our Integrated Registration Information System (IRIS) Online Services at [www.iris.gov.hk](http://www.iris.gov.hk) is a user-friendly and convenient platform for search of land records. 95% of the total search volume in the year was conducted online. The public can conduct searches on either an ad hoc or a subscription basis. The number of subscribers increased by 50 (+3.5%) and reached 1,492 during 2021/22. Counter search service is available at our Customer Centre at the QGO and the New Territories Search Offices in Tai Po, Yuen Long and Tsuen Wan.

### 查阅土地登记册宗数 NO. OF SEARCHES OF LAND REGISTERS



本处每年均会推出新版的《街道索引》及《新界地段/地址对照表》(《对照表》),方便公众人士查阅土地纪录。公众可在[本处网站](#)或透过「综合注册资讯系统」网上服务网站的超连结,免费浏览《街道索引》及《对照表》的网页版。截至2022年3月31日,在2021年4月30日推出的《街道索引》及《对照表》网页版录得超过26,500浏览人次。

The Land Registry publishes new editions of the Street Index (SI) and the New Territories Lot/Address Cross Reference Table (CRT) annually to facilitate search of land records. Online versions of the SI and the CRT are made available for free browsing on the [Land Registry website](#) or through the hyperlink on the IRIS Online Services website. Up to 31 March 2022, over 26,500 visits to the online versions of the SI and the CRT released on 30 April 2021 were recorded.

## 业主立案法团服务

政府的一贯政策是鼓励业主根据《建筑物管理条例》（第344章）成立业主立案法团，以便他们更有效地管理大厦。根据该条例，土地注册处负责办理业主立案法团的注册事宜，并就业主立案法团的纪录提供存案和查阅服务。在2021/22年度，新注册的业主立案法团共有70个，全港的业主立案法团总数增至11,206个。年内，业主立案法团的文件存案和查阅总数分别为22,634份及23,475份。



## OWNERS' CORPORATION SERVICES

It has always been the Government's policy to encourage owners to form Owners' Corporations (OCs) for better building management under the Building Management Ordinance (Cap. 344) (BMO). Under the BMO, the Land Registry is responsible for registration of OCs and provision of filing and search services for OC records. In 2021/22, 70 new OCs were registered. The total number of OCs in the territory reached 11,206. The total number of OC documents filed and the total number of OC documents searched were 22,634 and 23,475 respectively in 2021/22.



## 物业把关易

2019年1月推出的「物业把关易」订购服务，帮助业主监察其物业的土地登记册，以保障其土地权益免受欺诈风险。每当有涉及其物业的文书交付本处注册，用户便会收到电邮提示。

年内，超逾90%的服务订单均选用一次过订购方式，服务的有效期会直至物业转易为止。由2021年6月28日起，业主更可轻松和方便地透过网上申请订购此服务。本处亦将推出更多网上付款方法，令服务申请更为简便。

## PROPERTY ALERT

Launched in January 2019, Property Alert is a subscription service that helps property owners safeguard their land interests against the risk of fraud through monitoring the land registers of their properties. A subscriber will receive an email alert when an instrument is delivered for registration against his/her property.

Over 90% of the subscription orders received during the year were for one-off subscription option, which allows the alert service for a property to remain valid until a change of ownership. Online application for service subscription is available from 28 June 2021 to enable property owners to subscribe to the service with greater ease and convenience. To make the service application more user-friendly, we will soon introduce more online payment methods.



透过各种渠道宣传「物业把关易」服务，包括举行服务简介会，在各政府场地和设施、私人屋苑及商业／工业大厦张贴海报。Property Alert service was promoted through various publicity channels including provision of service briefing sessions, display of posters at the various Government venues and facilities, private residential developments and commercial/industrial buildings.



我们会继续向业主推广「物业把关易」服务作为预防物业欺诈的有效工具。自一宗涉及诈骗集团的物业骗案在年内经传媒报导后，「物业把关易」服务的订购量随即上升。本处会继续透过各种途径致力推广此服务。

We continue to promote the Property Alert service to property owners as an effective tool to guard against property fraud. Subscription of the service is on the rise after a syndicated property fraud case was reported during the year. We will continue the efforts in promoting the service through all means.



香港警务处在一宗物业骗案的新闻发布会上播放「物业把关易」的宣传短片。Property Alert promotional video was displayed in the press conference of the Hong Kong Police Force on a property deception case.

## 为认可机构提供的电子提示服务

本处在2017年2月推出供《银行业条例》(第155章)下的认可机构(即持牌银行、有限牌照银行及接受存款公司)订购的电子提示服务,以助他们更有效管理按揭贷款的信贷风险。认可机构在相关业主的同意下订购这项服务后,每当已承按的物业有再按押记/按揭文件交付本处办理注册时,便会收到本处发出的电子提示讯息。此项服务深受认可机构欢迎。

随着电子渠道于2021年2月全面推行后,认可机构现在可更安全和方便地以全面「无纸化」的方式提交服务申请和处理帐户,从而提升认可机构和本处的运作效率。此外,因应认可机构的意见,我们已就2022年的服务收费结构进行检讨和作出修订。我们会继续留意认可机构的意见,以进一步优化服务。

## E-ALERT SERVICE FOR AUTHORIZED INSTITUTIONS

The Land Registry launched the e-Alert Service for Authorized Institutions (AIs) under the Banking Ordinance (Cap. 155) (i.e. licensed banks, restricted licence banks and deposit-taking companies) in February 2017 to help them better manage credit risks in mortgage lending. The AIs, with consent from the property owners concerned for subscribing to our Service, will receive electronic notifications from the Land Registry when further charge/mortgage documents in respect of the properties mortgaged to the AIs are lodged for registration with the Land Registry. The service has been well received by the AIs.

With the full implementation of the e-Channel in February 2021, AIs can now effect a complete paperless application submission and handling process with greater security and convenience, thus enhancing the operational efficiency of both the AIs and the Land Registry. Besides, taking into account the feedback from AIs, we had reviewed and revised the fee structure for the service for 2022. We will continue to keep in view AIs' feedback to identify room for service enhancements.

认可机构可经网上递交开立登记用户帐户的申请,以便捷的方式订购电子提示服务。AIs can enjoy the convenience to subscribe the service by submitting their application for opening of subscriber account online.

The screenshot shows a web form titled "E-ALERT SERVICE FOR AUTHORIZED INSTITUTIONS - APPLICATION FOR SUBSCRIBER ACCOUNT AND BRANCH ACCOUNT(S) [LR/EEA/1]". The form is divided into two main sections. On the left, there is a vertical navigation menu with six steps: 1. Introduction, 2. Important Notes, 3. Particulars, 4. Review, 5. Submission, and 6. Acknowledgement. Below the menu is a link for "General Terms of Use". On the right, the "Particulars of Subscriber" section is active, containing several input fields: "Application Delivery Method" (a dropdown menu), "Name of Subscriber" (with a "show" icon), "Correspondence Address", "Salutation" (a dropdown menu), "Name of Contact Person", and "Contact Telephone Number". A "Mandatory fields" label is visible in the top right corner of the form area.

## 资讯科技

### 「综合注册资讯系统」

「综合注册资讯系统」网上服务是土地注册处的一站式电子服务平台,透过互联网提供查阅土地纪录服务。

## INFORMATION TECHNOLOGY

### Integrated Registration Information System

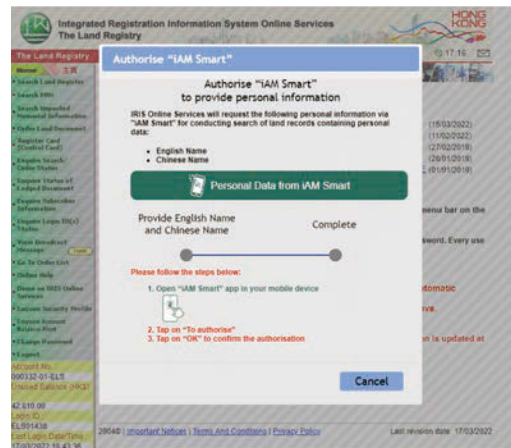
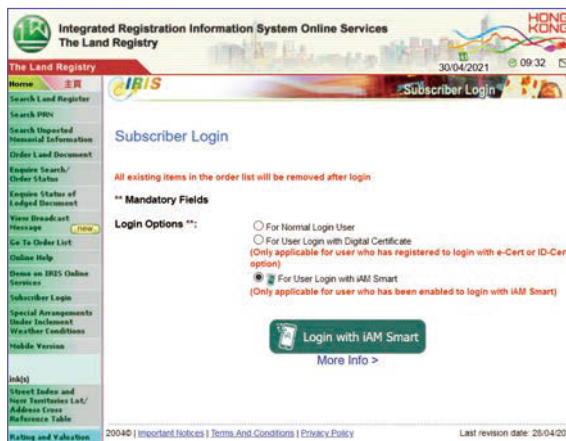
The Integrated Registration Information System (IRIS) Online Services is a one-stop electronic service platform of the Land Registry for providing search services of the land records through the Internet.

为了优化服务，本处在2021/22年度为「综合注册资讯系统」作出下列多项重大提升：

The Land Registry implemented the following major enhancements to the IRIS in 2021/22 for service improvements:

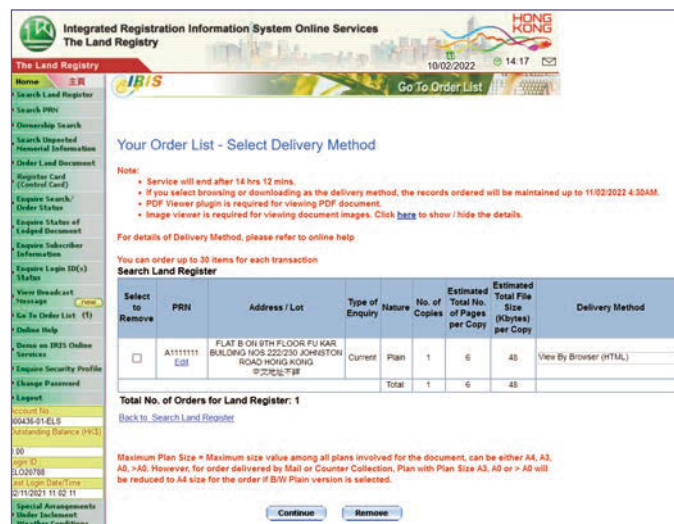
✧ 于2021年6月增设政府「智方便」流动应用程序作为新的登入方法，方便客户认证和登入「综合注册资讯系统」网上服务。从2022年3月起，登记用户在使用「智方便」时可无须填写个人身分证明文件号码。此外，如登记用户授权其「智方便」户口提供其姓名予「综合注册资讯系统」网上服务，系统会预先填写查册人士的姓名，从而提升用户体验；

✧ a new login method was added using the Government “iAM Smart” Mobile App for customers to authenticate and login the IRIS Online Services in June 2021. Starting from March 2022, the requirement for a subscriber to fill in his personal identification document number when using “iAM Smart” has been obviated. In addition, if the subscriber authorises “iAM Smart” to provide his name to the IRIS Online Services, the searcher’s name will be pre-filled by the system, thus improving user experience;



✧ 于2021年6月新增订单编辑功能，供客户修改订单的订购选项；

✧ a new “Edit Order List” function was introduced for customers to edit order details in the order list in June 2021;



✘ 由2021年12月起向客户提供附有二维条码的电子版付款收据，方便客户于查册柜位领取经「综合注册资讯系统」网上服务订购的土地纪录；以及

✘ electronic payment receipts with two-dimensional barcodes are provided to customers starting from December 2021 to facilitate their collection of land records ordered through the IRIS Online Services at search counters; and



✘ 于2022年3月为登记用户提供选项，让他们可选择把输入的客户资料保留，以供下次交易及／或登入「综合注册资讯系统」网上服务后自动填入。

✘ an option was made available for subscribers to retain and carry forward their inputted customer information to the next transaction and/or future login of IRIS Online Services in March 2022.

**Customer Information**

**\*\* Mandatory Fields**

Account No.: 000436-01-ELS      Login ID: EL020789  
 Account Name: JOYPARTMENT XX JUSTICE

Branch / Division / Section / Unit: DEPARTMENT OF JUSTICE - E-SERVICES

Searcher Name/Name of Authorised User: (Chan Tai Man)  
 (Should be the same as shown on your identification document)

Hong Kong Identity Card Number \*\*: [ K ][ 1 ][ 2 ][ 3 ][ 4 ][ 5 ][ 6 ][ ( 0 ) ]

Contact Person Name \*\*: Mr. Chan  
 Contact Person Phone No. \*\*: 00673500

User Reference for Transaction :

**By Mail or Counter Collection (Must enter if you have selected either "By Mail" or "Counter Collection")**

Mailing Address:

**By Fax (Must enter if you have selected "By Fax")**

Fax No.:

**By Email (Must enter if you have selected "By Email")**

Email Address:

Total No. of Orders: 1  
 Total Amount of Fee for All Orders (HK\$): 10.00

Maximum Plain Size - Maximum size value among all plans involved for the document, can be either A4, A3, A0, >A0. However, for order delivered by Mail or Counter Collection, Plain with Plan Size A3, A0 or > A0 will be redacted to A4 size for the order if BW Plain version is selected.

Retain the above Customer Information for next transaction.  
 Retain the above Customer Information for future login.

Buttons: Back to Order List - Select Delivery Method, Continue, Clear





### 土地注册处网站

土地注册处于2021年6月在其网站推出新版的网上表格。客户现可随时随地一站式经网上填写和提交表格，并缴付相关服务费用。这些表格的设计适用于客户的任何电子装置，不论是桌面电脑或流动装置。新版网上表格具备多项易于使用的特点，例如逐步使用指引、下拉式清单以便快速选项、可储存表格待稍后填写，以及成功提交表格后获确认通知。

此外，本处于2021年6月新增电子预约服务，供客户预约查阅按政府租契及各条例存放于土地注册处的图则及批地文件正本。

### 年度开放数据计划

鉴于行政长官的2017年施政报告及政府于2017年12月公布的「香港智慧城市蓝图」，本处由2018年起便发布年度开放数据计划。该计划列出于其后三年透过「资料一线通」网站发放与注册和查册服务统计资料相关的数据集，以供公众人士免费使用。该等数据集可为科研及创新提供有用的原料。我们已于2021年12月在[土地注册处网站](#)发布第四个由2022至24年度的开放数据计划。

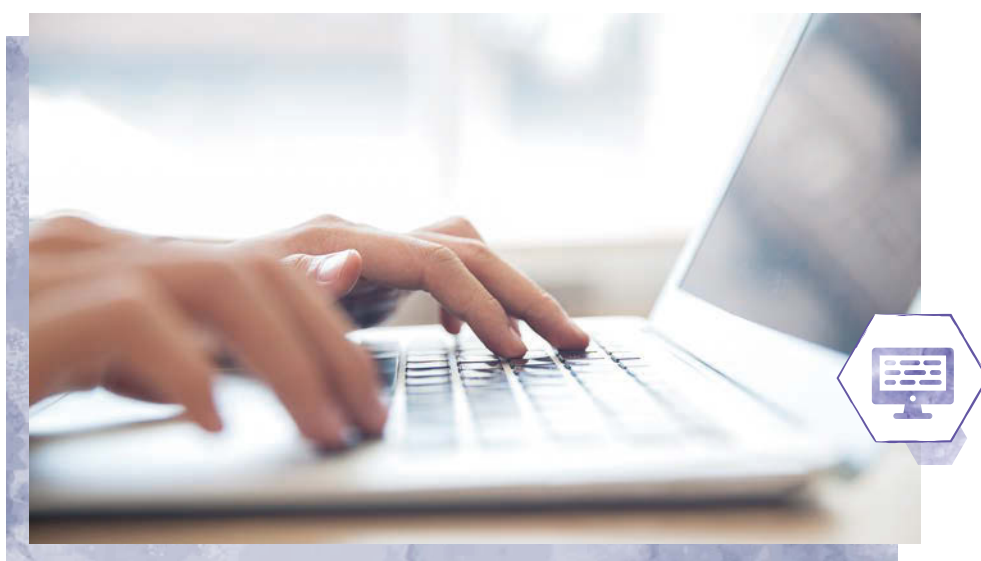
### The Land Registry Website

A new set of online forms was launched at the Land Registry website in June 2021. Customers can now enjoy one-stop service for online completion and submission of the forms and payment of the related service fees anytime and anywhere. Layout of the forms is designed to best fit any of the customers' electronic devices, be it a desktop computer or a mobile device. The new forms have user-friendly features, such as step-by-step guidance, drop-down list for quick selection, saving function of the form for later use and acknowledgment of successful submission.

Besides, a new electronic booking service was launched in June 2021 for customers to make appointments for inspection of plans deposited in the Land Registry pursuant to Government leases and various Ordinances as well as original land grant documents.

### The Open Data Plan

Having regard to the Chief Executive's 2017 Policy Address and the Smart City Blueprint for Hong Kong announced in December 2017, we have published our annual open data plan since 2018. The plan sets out datasets relating to statistics of registration and search services to be released via the Public Sector Information Portal for free public use in the following three years. The datasets provide useful raw materials for technology research and innovation. The fourth annual open data plan for 2022-24 was released in December 2021 on the [Land Registry's website](#).



迈向**业权注册**

Moving Towards  
**TITLE  
REGISTRATION**



香港现行的土地注册制度是按照《土地注册条例》(第128章)实施的契约注册制度。此制度可规管土地登记册内已注册文书的优先次序,但不提供土地业权的保证。在2004年通过的《土地业权条例》(第585章)(《业权条例》)旨在实施业权注册制度,为土地业权提供更大明确性和简化物业转易程序。在立法会的要求下,政府承诺在《业权条例》生效前进行全面检讨,并咨询主要持份者的意见。

《业权条例》制定后,涵盖主要持份者代表的《业权条例》督导委员会(督导委员会)及《业权条例》检讨委员会(检讨委员会)相继成立,负责督导和推展《业权条例》的检讨工作。督导委员会和检讨委员会的成员名单分别载于附件II(d)及(e)。

虽然主要持份者尚未就把现有土地转换为业权注册制度下注册土地的机制达成共识,但他们对先行在新批出土地实施土地业权注册制度的方案(即「新土地先行」方案)表示支持。此方案的实施有助政府和主要持份者汲取实际运作经验及建立公众对此制度的信心,以便于稍后阶段进一步商讨现有土地的转换机制。

The present land registration system in Hong Kong is a deeds registration system operating under the Land Registration Ordinance (Cap. 128), which governs the priority of registered instruments in the land register but gives no guarantee of title to land. The Land Titles Ordinance (Cap. 585) (LTO) was passed in 2004 to implement a title registration system (TRS) to provide greater certainty of title to land and simplify conveyancing procedures. At the request of the Legislative Council, the Government undertook to conduct a comprehensive review of the LTO in consultation with key stakeholders before its commencement.

After the enactment of the LTO, the LTO Steering Committee (LTOSC) and the LTO Review Committee (LTORC), comprising representatives of key stakeholders, were set up to steer and carry out the review of the LTO. The membership lists of the LTOSC and LTORC are at Annexes II (d) and (e) respectively.

While consensus on the mechanism for converting existing land to registered land under the TRS has yet to be reached, key stakeholders have expressed support for the proposal to implement the TRS on newly granted land first ("new land first" proposal). Implementation of this proposal will facilitate the Government and key stakeholders to further deliberate on the mechanism for conversion of existing land at a later stage, in the light of operational experience gained and the public confidence built.



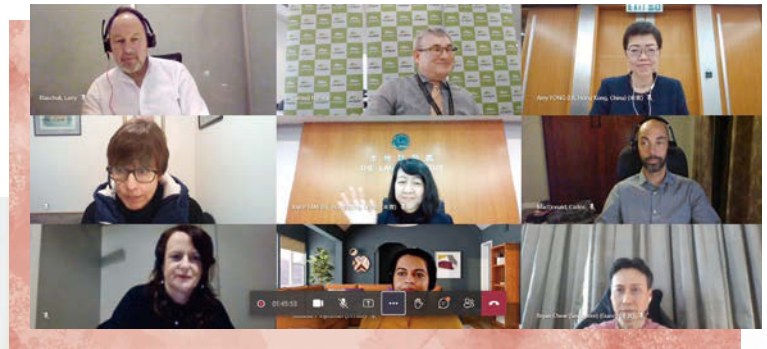
在「新土地先行」方案下实施《业权条例》是行政长官2021年施政报告的其中一项新措施。年内，我们透过举行会议、传阅文件和书信方式，继续就推展「新土地先行」方案与主要持份者紧密合作，以期尽早在香港实施业权注册制度。在2021年12月举行的督导委员会会议上，主要持份者同意就《业权条例》的修订展开立法建议的准备工作。我们会继续就余下的执行细节与主要持份者进行磋商，以期尽早就实施「新土地先行」方案的主要法例修订征询立法会的意见。

Implementing the LTO under the “new land first” proposal is one of the new initiatives in the Chief Executive’s 2021 Policy Address. During the year, we continued to work closely with key stakeholders to pursue the “new land first” proposal in order to enable early implementation of the TRS in Hong Kong, through means of meeting, circulation of papers and by correspondence. At the meeting of the LTOSC held in December 2021, key stakeholders agreed to proceed with the preparation work for the legislative proposals for amending the LTO. We will continue engagement with key stakeholders regarding the remaining implementation issues and aim to consult the Legislative Council early on the major legislative amendments to implement the “new land first” proposal.



另一方面，我们在土地注册处处长的带领下，以视像形式参与由西澳大利亚州土地信息管理局于2021年11月举办的第48届「业权注册处长会议」，借此了解业权注册的最新发展和学习海外司法管辖区在业权注册的运作经验。我们亦从海外的土地注册机构汲取以电子方式递交注册申请的宝贵经验，有关做法可在紧急情况下（例如2019冠状病毒病疫情）需要关闭办事处时作为主要递交注册申请的途径。这为我们日后在香港发展以电子方式递交注册申请提供实质经验。

Separately, led by the Land Registrar, we participated in an international conference, i.e. the 48th Registrars of Title Conference hosted by Landgate of Western Australia and held in November 2021 through a video conferencing platform to keep abreast of the latest developments in title registration and learn overseas jurisdictions' experience in operating title registration. Invaluable experience was gained from overseas land registries over electronic lodgement (e-lodgement) as the leading means of lodging applications for registration in the event of emergency situations leading to closure of the registries' offices such as the COVID-19 pandemic. This provided solid experience for us in the future development of e-lodgement in Hong Kong.



# 财务管理

# FINANCIAL Management



## 财政目标

土地注册处根据《营运基金条例》(第430章)的条文，奉行下列明确的财政目标：

- ✘ 使以跨年方式计算的营运基金收入足以支付为市民及政府部门提供服务的开支；以及
- ✘ 取得合理的回报，回报率是由财政司司长根据固定资产而厘订。

## FINANCIAL OBJECTIVES

In accordance with the Trading Funds Ordinance (Cap. 430), the Land Registry pursues clearly defined financial objectives as follows:

- ✘ meeting expenses incurred in the provision of services to the public and Government departments out of the income of the trading fund, taking one year with another; and
- ✘ achieving a reasonable return, as determined by the Financial Secretary, on the fixed assets employed.

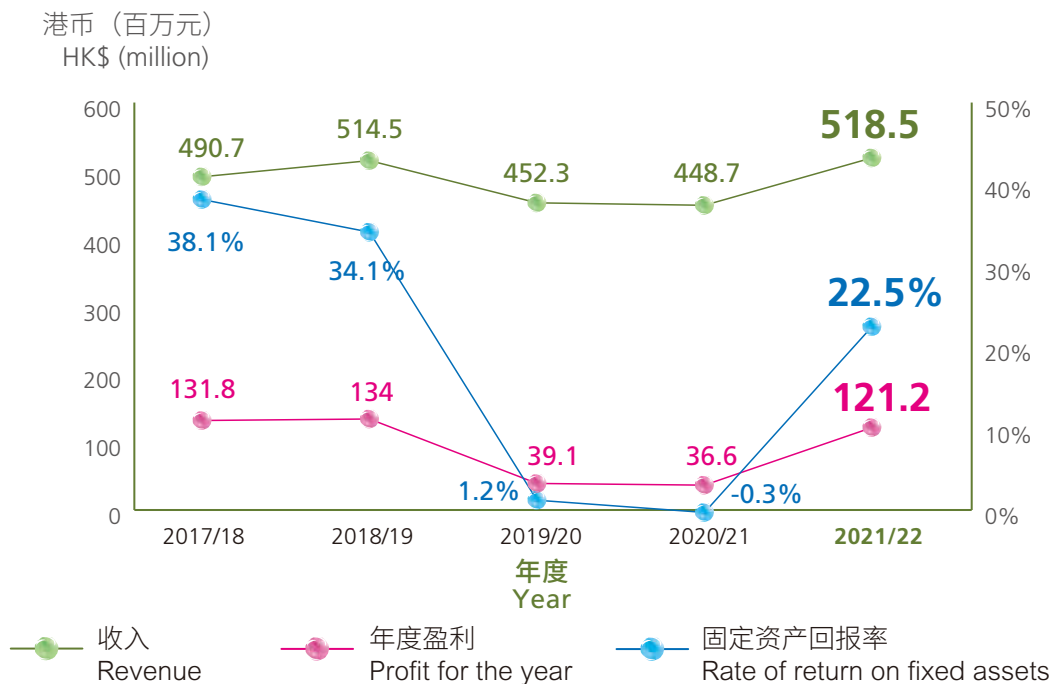
## 实际表现

与2020/21年度比较，本年度的收入增加6,980万元（上升15.6%）至5.185亿元，主要原因是办理文件注册、提供副本和业权报告的业务有所增加。运作成本减少870万元（下跌1.9%）至4.411亿元，主要原因是员工费用，以及折旧和摊销的开支有所减少。

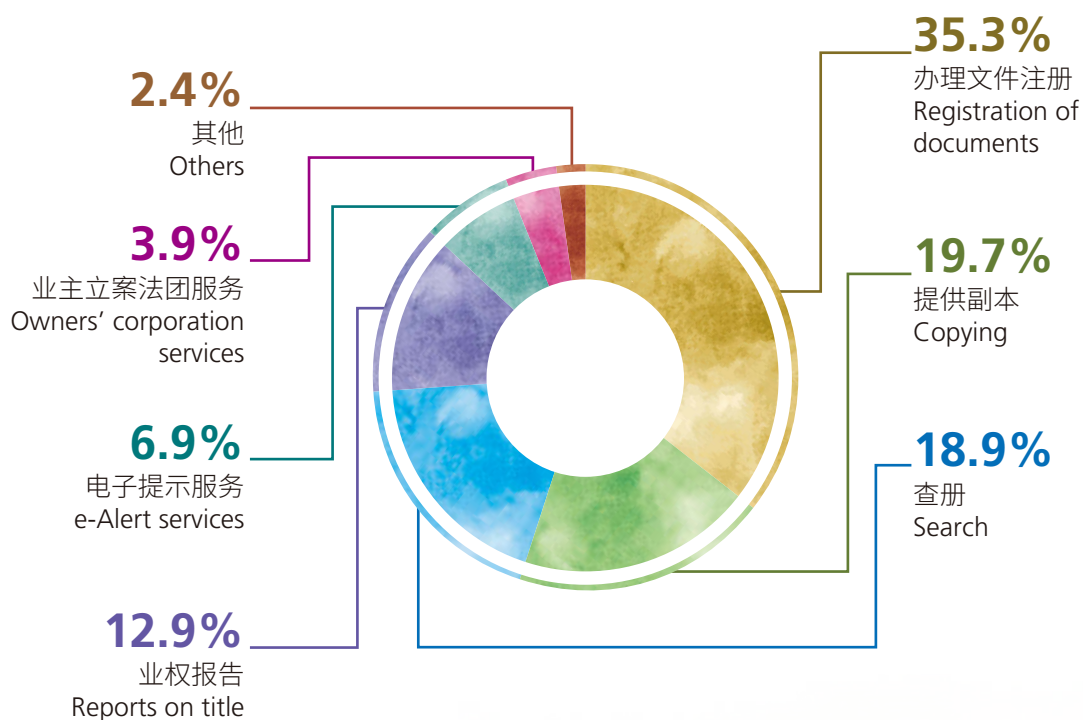
## ACTUAL PERFORMANCE

When compared with 2020/21, revenue increased by \$69.8 million (+15.6%) to \$518.5 million mainly due to an increase in business volume of registration of documents, copying and reports on title. Operating costs decreased by \$8.7 million (-1.9%) to \$441.1 million mainly due to a decrease in staff costs as well as depreciation and amortisation expenses.

### 财政表现 FINANCIAL PERFORMANCE

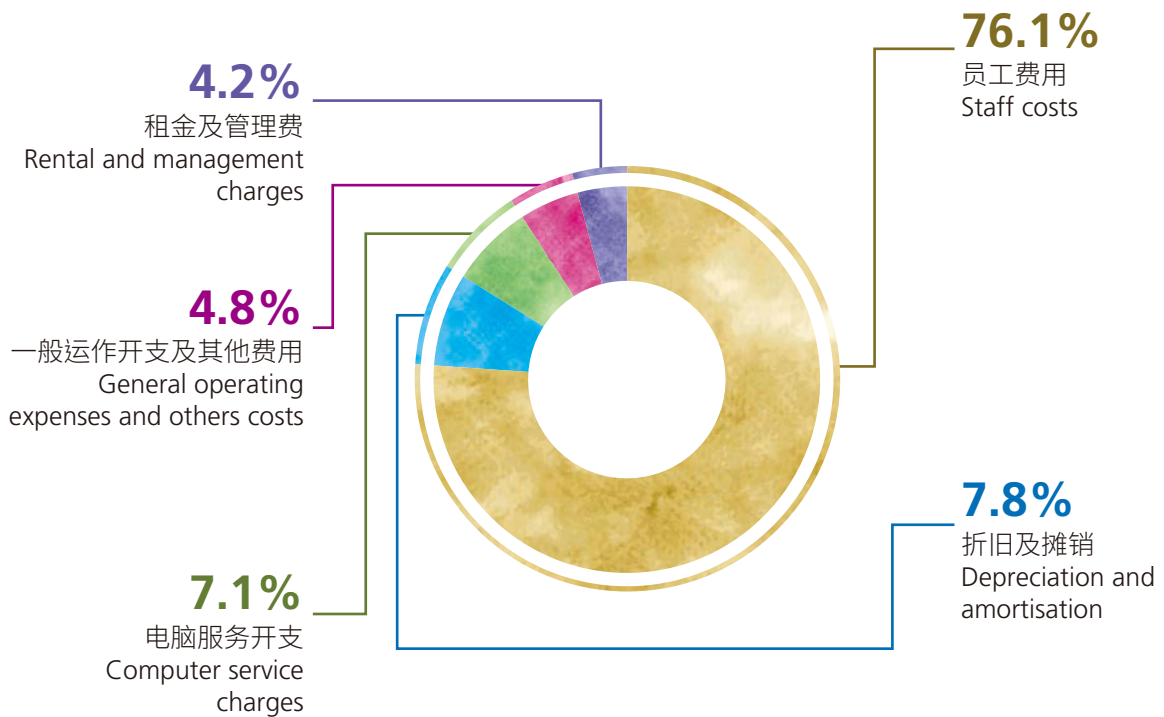


### 2021/22年度收入分析 ANALYSIS OF REVENUE 2021/22





2021/22年度运作成本分析  
ANALYSIS OF OPERATING COSTS 2021/22



展望

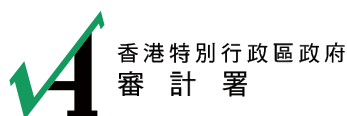
本处的收入和固定资产回报率主要取决于注册、查册、提供副本及业权报告服务的数量，而有关数量会受到物业市场和其他相关因素影响。我们会继续严谨控制成本。

FORECAST

The Land Registry's revenue and return on fixed assets depend mainly on the business volume of the registration, search, copying and reports on title services which is subject to performance of the property market and other relevant factors. We will continue to exercise strict control on costs.

# 审计署署长报告

## REPORT OF THE DIRECTOR OF AUDIT



香港特別行政區政府  
審計署

### 独立审计师报告

#### 致立法会

#### 意见

兹证明我已审核及审计刊载于第53至81页土地注册处营运基金的财务报表，该等财务报表包括于2022年3月31日的财务状况表与截至该日止年度的全面收益表、权益变动表和现金流量表，以及财务报表的附注，包括主要会计政策概要。

我认为，该等财务报表已按照香港会计师公会颁布的《香港财务报告准则》真实而中肯地反映土地注册处营运基金于2022年3月31日的状况及截至该日止年度的运作成果及现金流量，并已按照《营运基金条例》（第430章）第7(4)条所规定的方式妥为拟备。

#### 意见的基础

我已按照《营运基金条例》第7(5)条及审计署的审计准则进行审计。我根据该等准则而须承担的责任，详载于本报告「*审计师就财务报表审计而须承担的责任*」部分。根据该等准则，我独立于土地注册处营运基金，并已按该等准则履行其他道德责任。我相信，我所获得的审计凭证是充足和适当地为我的审计意见提供基础。

#### 其他资料

土地注册处营运基金总经理须对其他资料负责。其他资料包括土地注册处营运基金2021-22年年报内的所有资料，但不包括财务报表及我的审计师报告。



Audit Commission  
The Government of the Hong Kong Special Administrative Region

### INDEPENDENT AUDITOR'S REPORT

#### To the Legislative Council

#### Opinion

I certify that I have examined and audited the financial statements of the Land Registry Trading Fund set out on pages 53 to 81, which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the state of affairs of the Land Registry Trading Fund as at 31 March 2022, and of its results of operations and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance (Cap. 430).

#### Basis for opinion

I conducted my audit in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Land Registry Trading Fund in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The General Manager, Land Registry Trading Fund is responsible for the other information. The other information comprises all the information included in the Land Registry Trading Fund's 2021-22 Annual Report, other than the financial statements and my auditor's report thereon.

我对财务报表的意见并不涵盖其他资料，我亦不对其他资料发表任何形式的鉴证结论。

就财务报表审计而言，我有责任阅读其他资料，从而考虑其他资料是否与财务报表或我在审计过程中得悉的情况有重大矛盾，或者似乎存有重大错误陈述。基于我已执行的工作，如果我认为其他资料存有重大错误陈述，我需要报告该事实。在这方面，我没有任何报告。

### **土地注册处营运基金总经理就财务报表而须承担的责任**

土地注册处营运基金总经理须负责按照香港会计师公会颁布的《香港财务报告准则》及《营运基金条例》第7(4)条拟备真实而中肯的财务报表，及落实其认为必要的内部控制，使财务报表不存有因欺诈或错误而导致的重大错误陈述。

在拟备财务报表时，土地注册处营运基金总经理须负责评估土地注册处营运基金持续经营的能力，以及在适用情况下披露与持续经营有关的事项，并以持续经营作为会计基础。

### **审计师就财务报表审计而须承担的责任**

我的目标是就整体财务报表是否不存有任何因欺诈或错误而导致的重大错误陈述取得合理保证，并发出包括我意见的审计师报告。合理保证是高水平的保证，但不能确保按审计署审计准则进行的审计定能发现所存有的任何重大错误陈述。错误陈述可以由欺诈或错误引起，如果合理预期它们个别或汇总起来可能影响财务报表使用者所作出的经济决定，则会被视作重大错误陈述。

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibilities of the General Manager, Land Registry Trading Fund for the financial statements**

The General Manager, Land Registry Trading Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and section 7(4) of the Trading Funds Ordinance, and for such internal control as the General Manager, Land Registry Trading Fund determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the General Manager, Land Registry Trading Fund is responsible for assessing the Land Registry Trading Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

在根据审计署审计准则进行审计的过程中，我会运用专业判断并秉持专业怀疑态度。我也会：

- 识别和评估因欺诈或错误而导致财务报表存有重大错误陈述的风险；设计及执行审计程序以应对这些风险；以及取得充足和适当的审计凭证，作为我意见的基础。由于欺诈可能涉及串谋、伪造、蓄意遗漏、虚假陈述，或凌驾内部控制的情况，因此未能发现因欺诈而导致重大错误陈述的风险，较未能发现因错误而导致者为高；
- 了解与审计相关的内部控制，以设计适当的审计程序。然而，此举并非旨在对土地注册处营运基金内部控制的有效性发表意见；
- 评价土地注册处营运基金总经理所采用的会计政策是否恰当，以及其作出的会计估计和相关资料披露是否合理；
- 判定土地注册处营运基金总经理以持续经营作为会计基础的做法是否恰当，并根据所得的审计凭证，判定是否存在与事件或情况有关，而且可能对土地注册处营运基金持续经营的能力构成重大疑虑的重大不确定性。如果我认为存在重大不确定性，则有必要在审计师报告中请使用者留意财务报表中的相关资料披露。假若所披露的相关资料不足，我便须发出非无保留意见的审计师报告。我的结论是基于截至审计师报告日止所取得的审计凭证。然而，未来事件或情况可能导致土地注册处营运基金不能继续持续经营；及
- 评价财务报表的整体列报方式、结构和内容，包括披露资料，以及财务报表是否中肯反映交易和事项。

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Land Registry Trading Fund's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager, Land Registry Trading Fund;
- conclude on the appropriateness of the General Manager, Land Registry Trading Fund's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Land Registry Trading Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Land Registry Trading Fund to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

我与土地注册处营运基金总经理沟通计划的审计范围和时间以及重大审计发现等事项，包括我在审计期间识别出内部控制的任何重大缺陷。

I communicate with the General Manager, Land Registry Trading Fund regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

**审计署署长**

(审计署助理署长陈瑞兰代行)

审计署  
香港  
金钟道66号  
金钟道政府合署高座6楼  
2022年9月26日

**Ms Hildy Chan**

Assistant Director of Audit  
for Director of Audit

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway, Hong Kong  
26 September 2022



财务报表

Certified **FINANCIAL**  
Statements

# 全面收益表

## STATEMENT OF COMPREHENSIVE INCOME

截至二零二二年三月三十一日止年度  
(以港币千元位列示)

for the year ended 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		附注 Note	2022	2021
<b>来自客户合约之收入</b>	<b>Revenue from contracts with customers</b>	4	<b>518,457</b>	448,678
运作成本	Operating costs	5	<b>(441,117)</b>	(449,849)
<b>运作盈利 / (亏损)</b>	<b>Profit/(Loss) from operations</b>		<b>77,340</b>	(1,171)
其他收入	Other income	6	<b>43,870</b>	37,785
<b>年度盈利</b>	<b>Profit for the year</b>		<b>121,210</b>	36,614
其他全面收益	Other comprehensive income		–	–
<b>年度总全面收益</b>	<b>Total comprehensive income for the year</b>		<b>121,210</b>	36,614
<b>固定资产回报率</b>	<b>Rate of return on fixed assets</b>	7	<b>22.5%</b>	-0.3%

第59至81页的附注为本财务报表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

# 财务状况表

## STATEMENT OF FINANCIAL POSITION

于二零二二年三月三十一日  
(以港币千元位列示)

as at 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		附注 Note	2022	2021
<b>非流动资产</b>	<b>Non-current assets</b>			
物业、设备及器材	Property, plant and equipment	8	<b>279,954</b>	291,849
使用权资产	Right-of-use assets	9(a)	<b>18,565</b>	25,322
无形资产	Intangible assets	10	<b>56,680</b>	60,415
外汇基金存款	Placement with the Exchange Fund	11	<b>860,281</b>	821,662
银行存款	Bank deposits		<b>75,000</b>	–
			<b>1,290,480</b>	1,199,248
<b>流动资产</b>	<b>Current assets</b>			
应收帐款及其他应收款项	Trade and other receivables	12, 13(a)	<b>26,446</b>	28,812
应收关连人士帐款	Amounts due from related parties	13(a)	<b>10,049</b>	14,186
银行存款	Bank deposits		<b>376,000</b>	343,000
现金及银行结余	Cash and bank balances		<b>9,722</b>	10,684
			<b>422,217</b>	396,682
<b>流动负债</b>	<b>Current liabilities</b>			
递延收入	Deferred revenue	13(b)	<b>28,895</b>	12,666
客户按金	Customers' deposits	14	<b>52,969</b>	46,245
应付帐款及其他应付款项	Trade and other payables		<b>15,905</b>	9,701
应付关连人士帐款	Amounts due to related parties		<b>5,178</b>	9,055
租赁负债	Lease liabilities	9(b)	<b>3,245</b>	3,638
雇员福利拨备	Provision for employee benefits	15	<b>15,990</b>	19,549
			<b>122,182</b>	100,854
<b>流动资产净额</b>	<b>Net current assets</b>		<b>300,035</b>	295,828
<b>总资产减去流动负债</b>	<b>Total assets less current liabilities</b>		<b>1,590,515</b>	1,495,076

第59至81页的附注为本财务报表的一部分。

The notes on pages 59 to 81 form part of these financial statements.



财务状况表 STATEMENT OF FINANCIAL POSITION

		附注 Note	2022	2021
<b>非流动负债</b>	<b>Non-current liabilities</b>			
递延收入	Deferred revenue	13(b)	<b>10,195</b>	8,560
租赁负债	Lease liabilities	9(b)	<b>15,845</b>	22,139
雇员福利拨备	Provision for employee benefits	15	<b>67,207</b>	68,595
			<b>93,247</b>	99,294
<b>资产净额</b>	<b>NET ASSETS</b>		<b>1,497,268</b>	1,395,782
<b>资本及储备</b>	<b>CAPITAL AND RESERVES</b>			
营运基金资本	Trading fund capital	16	<b>118,300</b>	118,300
保留盈利	Retained earnings	17	<b>1,378,968</b>	1,277,482
			<b>1,497,268</b>	1,395,782

**谭惠仪女士, JP**

土地注册处营运基金总经理  
二零二二年九月二十六日

**Ms Joyce TAM, JP**

General Manager, Land Registry Trading Fund  
26 September 2022

第 59 至 81 页的附注为本财务报表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

## 权益变动表

### STATEMENT OF CHANGES IN EQUITY

截至二零二二年三月三十一日止年度  
(以港币千元位列示)

for the year ended 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		附注 Note	2022	2021
在年初的结余	Balance at beginning of year		<b>1,395,782</b>	1,376,909
年度总全面收益	Total comprehensive income for the year		<b>121,210</b>	36,614
政府法定回报	Statutory return to the Government	17	<b>(19,724)</b>	(17,741)
<b>在年终的结余</b>	<b>Balance at end of year</b>		<b>1,497,268</b>	1,395,782

第59至81页的附注为本财务报表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

# 现金流量表

## STATEMENT OF CASH FLOWS

截至二零二二年三月三十一日止年度  
(以港币千元位列示)

for the year ended 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		2022	2021
<b>营运活动的现金流量</b>	<b>Cash flows from operating activities</b>		
运作盈利／(亏损)	Profit/(Loss) from operations	<b>77,340</b>	(1,171)
折旧及摊销	Depreciation and amortisation	<b>34,664</b>	36,626
租赁负债的利息支出	Interest expense on lease liabilities	<b>344</b>	454
处置物业、设备及器材和无形资产亏损	Loss on disposal of property, plant and equipment, and intangible assets	<b>73</b>	19
应收款项及应收关连人士帐款的减少／(增加)	Decrease/(Increase) in receivables and amounts due from related parties	<b>8,322</b>	(11,223)
递延收入的增加	Increase in deferred revenue	<b>17,864</b>	5,041
客户按金的增加	Increase in customers' deposits	<b>6,724</b>	958
应付款项及应付关连人士帐款的增加／(减少)	Increase/(Decrease) in payables and amounts due to related parties	<b>2,142</b>	(153)
雇员福利拨备的减少	Decrease in provision for employee benefits	<b>(4,947)</b>	(1,391)
<b>来自营运活动的现金净额</b>	<b>Net cash from operating activities</b>	<b>142,526</b>	29,160

第59至81页的附注为本财务报表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

现金流量表 STATEMENT OF CASH FLOWS

		附注 Note	2022	2021
<b>投资活动的现金流量</b>	<b>Cash flows from investing activities</b>			
原有期限为3个月以上的银行存款的(增加)/减少	(Increase)/Decrease in bank deposits with original maturities over three months		<b>(108,000)</b>	149,000
购买物业、设备及器材和无形资产	Purchase of property, plant and equipment, and intangible assets		<b>(15,259)</b>	(73,324)
出售物业、设备及器材所得	Proceeds from disposal of property, plant and equipment		–	3
外汇基金存款的增加	Increase in placement with the Exchange Fund		<b>(38,619)</b>	(125,836)
已收利息	Interest received		<b>42,051</b>	38,848
<b>用于投资活动的现金净额</b>	<b>Net cash used in investing activities</b>		<b>(119,827)</b>	(11,309)
<b>融资活动的现金流量</b>	<b>Cash flows from financing activities</b>			
已付政府法定回报	Statutory return paid to the Government		<b>(19,724)</b>	(17,741)
支付租赁负债	Payments of lease liabilities	9(b)	<b>(3,937)</b>	(7,422)
<b>用于融资活动的现金净额</b>	<b>Net cash used in financing activities</b>		<b>(23,661)</b>	(25,163)
<b>现金及等同现金的减少净额</b>	<b>Net decrease in cash and cash equivalents</b>		<b>(962)</b>	(7,312)
<b>在年初的现金及等同现金</b>	<b>Cash and cash equivalents at beginning of year</b>		<b>10,684</b>	17,996
<b>在年终的现金及等同现金</b>	<b>Cash and cash equivalents at end of year</b>	18	<b>9,722</b>	10,684

第59至81页的附注为本财务报表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

# 财务报表附注

## NOTES TO THE FINANCIAL STATEMENTS

(除另有注明外，所有金额均以港币千元位列示)

(Amounts expressed in thousands of Hong Kong dollars, unless otherwise stated)

### 1. 总论

### GENERAL

立法会在一九九三年六月三十日根据《营运基金条例》(第430章)第3、4及6条通过决议案，在一九九三年八月一日设立土地注册处营运基金(「基金」)。土地注册处备存载列最新资料的土地登记册以执行土地注册制度，并向客户提供查阅土地登记册和有关土地纪录的服务和设施。此外，土地注册处亦按照《建筑物管理条例》(第344章)负责办理业主成立法团的申请及提供相关服务。

The Land Registry Trading Fund ("the Fund") was established on 1 August 1993 under the Legislative Council Resolution passed on 30 June 1993 pursuant to sections 3, 4 and 6 of the Trading Funds Ordinance (Cap. 430). The Land Registry administers a land registration system by maintaining an up-to-date Land Register and provides its customers with services and facilities for searches of the Land Register and related land records. The Land Registry also processes applications for the incorporation of owners and provides related services under the Building Management Ordinance (Cap. 344).

### 2. 主要会计政策

### SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 符合准则声明

#### Statement of compliance

本财务报表是按照香港公认的会计原则及香港财务报告准则(此词是统称，当中包括香港会计师公会颁布的所有适用的个别香港财务报告准则、香港会计准则及诠释)编制。基金采纳的主要会计政策摘要如下。

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the Fund is set out below.

香港会计师公会颁布了若干新增或经修订的香港财务报告准则并于基金的本会计期首次生效或可供提前采纳。基金因首度采纳其中适用的准则而引致本会计期及前会计期的会计政策改变(如有)已反映在本财务报表，有关资料载于附注3。

The HKICPA has issued certain new or revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Fund. Note 3 provides information on the changes, if any, in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Fund for the current and prior accounting periods reflected in these financial statements.

#### 2.2 编制财务报表的基准

#### Basis of preparation of the financial statements

本财务报表的编制基准均以原值成本法计量。

The measurement basis used in the preparation of these financial statements is historical cost.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES

(continued)

### 2.2 编制财务报表的基准 (续)

### Basis of preparation of the financial statements

(continued)

编制符合香港财务报告准则的财务报表需要管理层作出判断、估计及假设。该等判断、估计及假设会影响会计政策的实施，以及资产、负债、收入与支出的呈报款额。该等估计及相关的假设，均按以往经验及其他在有关情况下被认为合适的因素而制订。倘若没有其他现成数据可供参考，则会采用该等估计及假设作为判断有关资产及负债的帐面值的基准。估计结果或会与实际价值有所不同。

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

该等估计及其所依据的假设会作持续检讨。如修订会计估计只影响修订期，有关修订会在该修订期内确认；如修订影响本会计期及未来的会计期，则会在修订期及未来的会计期内确认。

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

基金在实施会计政策方面并不涉及任何关键的会计判断。无论对未来作出的假设，或在报告日估计过程中所存在的不明朗因素，皆不足以构成重大风险，导致资产和负债的帐面金额在来年大幅修订。

There are no critical accounting judgements involved in the application of the Fund's accounting policies. There are also no key assumptions concerning the future, or other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

### 2.3 金融资产及金融负债

### Financial assets and financial liabilities

#### (a) 初始确认及计量

#### Initial recognition and measurement

基金的金融资产包括外汇基金存款、应收帐款及其他应收款项、应收关连人士帐款、银行存款，以及现金及银行结余。

The Fund's financial assets comprise placement with the Exchange Fund, trade and other receivables, amounts due from related parties, bank deposits, and cash and bank balances.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES

(continued)

### 2.3 金融资产及金融负债 (续)

### Financial assets and financial liabilities (continued)

#### (a) 初始确认及计量 (续)

#### Initial recognition and measurement (continued)

基金的金融负债包括客户按金、应付帐款及其他应付款项、应付关连人士帐款、租赁负债，以及雇员福利拨备。

The Fund's financial liabilities comprise customers' deposits, trade and other payables, amounts due to related parties, lease liabilities and provision for employee benefits.

基金在成为有关金融工具的合约其中一方之日确认有关金融资产及金融负债。于初始确认时，金融资产及金融负债按公允价值计量，再加上或减去因收购该等金融资产或发行该等金融负债而直接引致的交易成本。

The Fund recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. At initial recognition, financial assets and financial liabilities are measured at fair value plus or minus transaction costs that are directly attributable to the acquisition of the financial assets or the issue of the financial liabilities.

#### (b) 分类及其后计量

#### Classification and subsequent measurement

基金将其所有金融资产分类为其后以实际利率法按摊销成本值计量，因为有关金融资产以收取合约现金流为目的的业务模式而持有，且合约现金流仅为所支付的本金及利息。金融资产的亏损准备根据附注2.3(d)所述的预期信用亏损模型计量。

The Fund classifies all financial assets as subsequently measured at amortised cost using the effective interest method, on the basis that they are held within a business model whose objective is to hold them for collection of contractual cash flows and the contractual cash flows represent solely payments of principal and interest. The measurement of loss allowances for financial assets is based on the expected credit loss model as described in note 2.3(d).

实际利率法是计算金融资产或金融负债的摊销成本值，以及摊分及确认有关期间的利息收入或支出的方法。实际利率是指可将该金融资产或金融负债在有效期间内的预计现金收支，折现成该金融资产的帐面总值或该金融负债的摊销成本值所适用的贴现率。基金在计算实际利率时，会考虑该金融工具的所有合约条款以估计现金流量，但不会计及预期信用亏损。有关计算包括与实际利率相关的所有收取自或支付予合约各方的费用、交易成本及所有其他溢价或折让。

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating and recognising the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or financial liability to the gross carrying amount of the financial asset or to the amortised cost of the financial liability. When calculating the effective interest rate, the Fund estimates the expected cash flows by considering all contractual terms of the financial instrument but does not consider the expected credit losses. The calculation includes all fees received or paid between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.3 金融资产及金融负债 (续)

### Financial assets and financial liabilities (continued)

#### (b) 分类及其后计量 (续)

#### Classification and subsequent measurement (continued)

基金将其所有金融负债分类为其后以实际利率法按摊销成本值计量。

The Fund classifies all financial liabilities as subsequently measured at amortised cost using the effective interest method.

基金仅在管理某金融资产的商业模式出现变动时，才将有关资产重新分类。金融负债不作重新分类。

The Fund reclassifies a financial asset when and only when it changes its business model for managing the asset. A financial liability is not reclassified.

#### (c) 注销确认

#### Derecognition

当从金融资产收取现金流量的合约权利届满时，或该金融资产连同拥有权的绝大部分风险及回报已转让时，该金融资产会被注销确认。

A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

当合约指明的债务被解除或取消，或到期时，该金融负债会被注销确认。

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled, or when it expires.

#### (d) 金融资产减值

#### Impairment of financial assets

基金就按摊销成本值计量的金融资产（应收帐款除外）采用由3个阶段组成的方法计量预期信用亏损及确认相应的亏损准备及减值亏损或回拨，预期信用亏损的计量基础取决于自初始确认以来的信用风险变化：

The Fund applies a three-stage approach to measure expected credit losses on financial assets (other than trade receivables) measured at amortised cost and to recognise the corresponding loss allowances and impairment losses or reversals, with the change in credit risk since initial recognition determining the measurement bases for expected credit losses:

第1阶段：12个月预期信用亏损

Stage 1: 12-month expected credit losses

若自初始确认以来，金融工具的信用风险并无大幅增加，全期预期信用亏损中反映在报告日后12个月内可能发生的违约事件引致的预期信用亏损的部分予以确认。

For financial instruments for which there has not been a significant increase in credit risk since initial recognition, the portion of the lifetime expected credit losses that represent the expected credit losses that result from default events that are possible within the 12 months after the reporting date are recognised.



## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.3 金融资产及金融负债 (续)

### Financial assets and financial liabilities (continued)

#### (d) 金融资产减值 (续)

#### Impairment of financial assets (continued)

第2阶段：全期预期信用亏损–非信用减值

Stage 2: Lifetime expected credit losses – not credit impaired

若自初始确认以来，金融工具的信用风险大幅增加，但并非信用减值，全期预期信用亏损（反映在金融工具的预期有效期内所有可能出现的违约事件引致的预期信用亏损）予以确认。

For financial instruments for which there has been a significant increase in credit risk since initial recognition but that are not credit impaired, lifetime expected credit losses representing the expected credit losses that result from all possible default events over the expected life of the financial instruments are recognised.

第3阶段：全期预期信用亏损 – 信用减值

Stage 3: Lifetime expected credit losses – credit impaired

若金融工具已视作信用减值，会确认全期预期信用亏损，利息收入则应用实际利率计入摊销成本值而非帐面值总额计算。

For financial instruments that have become credit impaired, lifetime expected credit losses are recognised and interest income is calculated by applying the effective interest rate to the amortised cost rather than the gross carrying amount.

应收帐款的亏损准备一直按相等于全期预期信用亏损的金额计量。

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses.

#### *如何厘定信用风险大幅增加*      *Determining significant increases in credit risk*

在每个报告日，基金借比较金融工具于报告日及于初始确认日期在余下的预期有效期内出现违约的风险，以评估金融工具的信用风险有否大幅增加。有关评估会考虑数量及质量历史资料，以及具前瞻性的资料。若发生一项或多于一项对某金融资产的估计未来现金流量有不利影响的事件，该金融资产会被评定为信用减值。

At each reporting date, the Fund assesses whether there has been a significant increase in credit risk for financial instruments since initial recognition by comparing the risk of default occurring over the remaining expected life as at the reporting date with that as at the date of initial recognition. The assessment considers quantitative and qualitative historical information as well as forward-looking information. A financial asset is assessed to be credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.3 金融资产及金融负债 (续)

### Financial assets and financial liabilities (continued)

#### (d) 金融资产减值 (续)

#### Impairment of financial assets (continued)

如何厘定信用风险大幅增加 (续)

*Determining significant increases in credit risk (continued)*

基金在个别或综合基准上评估自初始确认以来信用风险有否大幅增加。就综合评估而言，金融工具按共同信用风险特质的基准归类，并考虑投资类别、信用风险评级及其他相关因素。

The Fund assesses whether there has been a significant increase in credit risk since initial recognition on an individual or collective basis. For collective assessment, financial instruments are grouped on the basis of shared credit risk characteristics, taking into account investment type, credit risk ratings and other relevant factors.

外部信用评级为投资级别的银行存款被视为属低信用风险。其他金融工具若其违约风险低，且交易对手或借款人具备雄厚实力在短期内履行其合约现金流量责任，会被视为属低信用风险。此等金融工具的信用风险会被评定为自初始确认以来并无大幅增加。

Placements with banks with an external credit rating of investment grade are considered to have a low credit risk. Other financial instruments are considered to have a low credit risk if they have a low risk of default and the counterparty or borrower has a strong capacity to meet its contractual cash flow obligations in the near term. The credit risk on these financial instruments is assessed as not having increased significantly since initial recognition.

若金融资产无法收回，该金融资产会与相关亏损准备撤销。该等资产在完成所有必要程序及厘定亏损金额后撤销。其后收回先前被撤销的金额会在全面收益表内确认。

When a financial asset is uncollectible, it is written off against the related loss allowance. Such assets are written off after all the necessary procedures have been completed and the amount of the loss has been determined. Subsequent recoveries of amounts previously written off are recognised in the statement of comprehensive income.

计量预期信用亏损

*Measurement of expected credit losses*

金融工具的预期信用亏损是对该金融工具在预期有效期内的公平及经概率加权估计的信用亏损（即所有短缺现金的现值）。短缺现金为按照合约应付予基金的现金流量与基金预期会收到的现金流量两者间的差距。若金融资产在报告日视作信用减值，基金根据该资产的帐面值总额与以折现方式按该资产的原订实际利率计算的估计未来现金流量的现值两者间的差距计量预期信用亏损。

Expected credit losses of a financial instrument are an unbiased and probability-weighted estimate of credit losses (i.e. the present value of all cash shortfalls) over the expected life of the financial instrument. A cash shortfall is the difference between the cash flows due to the Fund in accordance with the contract and the cash flows that the Fund expects to receive. For a financial asset that is credit impaired at the reporting date, the Fund measures the expected credit losses as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES

(continued)

### 2.4 物业、设备及器材

### Property, plant and equipment

于一九九三年八月一日拨归基金的物业、设备及器材，最初的成本值是按立法会所通过设立基金的决议案中所列的估值入账。自一九九三年八月一日起购置的物业、设备及器材均按购入价入账。

Property, plant and equipment appropriated to the Fund on 1 August 1993 were measured initially at deemed cost equal to the value contained in the Legislative Council Resolution for the setting up of the Fund. Property, plant and equipment acquired since 1 August 1993 are capitalised at their costs of acquisition.

以下物业、设备及器材以成本值扣除累计折旧及任何减值亏损列帐(附注2.7)：

- 于一九九三年八月一日拨归基金自用的建筑物；以及
- 设备及器材，包括电脑器材、汽车、家具及装置，以及其他器材。

The following property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses (note 2.7):

- buildings held for own use appropriated to the Fund on 1 August 1993; and
- plant and equipment, including computer equipment, motor vehicles, furniture and fittings, and other equipment.

折旧是按照物业、设备及器材的估计可使用年期，以直线法摊销扣除估计剩余值后的成本值。有关的估计可使用年期如下：

– 建筑物	30年
– 电脑器材	5 – 10年
– 器材、家具及装置	5年
– 汽车	5年

Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual value, on a straight-line basis over their estimated useful lives as follows:

– Buildings	30 years
– Computer equipment	5 – 10 years
– Equipment, furniture and fittings	5 years
– Motor vehicles	5 years

于一九九三年八月一日拨归基金的建筑物所在的土地视为非折旧资产。

The land on which the Fund's buildings are situated as appropriated to the Fund on 1 August 1993 is regarded as a non-depreciating asset.

出售物业、设备及器材的损益以出售所得净额与资产的帐面值之间的差额来决定，并在出售日于全面收益表内确认。

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the statement of comprehensive income on the date of disposal.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.5 租赁

### Leases

租赁会于其生效日在财务状况表内确认为使用权资产及相应的租赁负债，惟涉及租赁期为12个月或以下的短期租赁及低价值资产租赁的相关款项会在租赁期内以直线法计入全面收益表。

A lease is recognised in the statement of financial position as a right-of-use asset with a corresponding lease liability at the lease commencement date, except that payments associated with short-term leases having a lease term of 12 months or less and leases of low-value assets are charged to the statement of comprehensive income on a straight-line basis over the lease term.

使用权资产会按成本值扣除累计折旧及减值亏损计量(附注2.7)。该使用权资产按租赁期及资产的估计可使用年期两者中的较短者以直线法折旧。

A right-of-use asset is measured at cost less accumulated depreciation and impairment losses (note 2.7). The right-of-use asset is depreciated on a straight-line basis over the shorter of the lease term and the asset's estimated useful life.

租赁负债按在租赁期应支付的租赁款项的现值计量，并以租赁隐含利率折现，或如该利率未能确定，则以基金的递增借款利率折现。租赁负债其后按租赁负债计提的利息与所支付的租赁款项，及任何源于租赁负债重估或租赁修改的重新计量作调整。

The lease liability is measured at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Fund's incremental borrowing rate. The lease liability is subsequently adjusted by the effect of the interest on and the settlement of the lease liability, and the remeasurement arising from any reassessment of the lease liability or lease modification.

### 2.6 无形资产

### Intangible assets

无形资产包括购入的电脑软件牌照及已资本化的电脑软件程式开发成本值。若电脑软件程式在技术上可行，而基金有足够资源及有意完成开发工作，有关的开发费用会被资本化。资本化费用包括直接工资及材料费用。无形资产按成本值扣除累计摊销及任何减值亏损列帐(附注2.7)。

Intangible assets include acquired computer software licences and capitalised development costs of computer software programmes. Expenditure on development of computer software programmes is capitalised if the programmes are technically feasible and the Fund has sufficient resources and the intention to complete development. The expenditure capitalised includes direct labour and cost of materials. Intangible assets are stated at cost less accumulated amortisation and any impairment losses (note 2.7).

无形资产的摊销按估计可使用年期(5至10年)以直线法列入全面收益表。

Amortisation of intangible assets is charged to the statement of comprehensive income on a straight-line basis over the assets' estimated useful lives of 5 to 10 years.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES

(continued)

### 2.7 非金融资产的减值

### Impairment of non-financial assets

非金融资产(包括物业、设备及器材、使用权资产和无形资产)的帐面值在每个报告日评估,以确定有否出现减值迹象。若有减值迹象而资产的帐面值高于其可收回数额时,则有关减值亏损会在全面收益表内确认。资产的可收回数额为其公平值减出售成本与使用值两者中的较高者。

The carrying amounts of non-financial assets, including property, plant and equipment, right-of-use assets and intangible assets, are reviewed at each reporting date to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and value in use.

### 2.8 等同现金

### Cash equivalents

等同现金指短期及流通性高的投资,该等项目在购入时距期满日不超过3个月,并随时可转换为已知数额的现金,而其价值变动的风险不大。

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value, having been within three months of maturity at the date of acquisition.

### 2.9 递延收入

### Deferred revenue

在基金移转服务予客户前,若客户支付代价,或基金具有无条件限制的代价收款权,基金会将其合约负债确认为递延收入。基金在移转服务以履行其履约责任时,会注销确认递延收入,并就收入加以确认。

If a customer pays consideration, or the Fund has an unconditional right to consideration, before the Fund transfers a service to the customer, the Fund recognises its contract liability as deferred revenue. The Fund derecognises the deferred revenue and recognises revenue when the Fund transfers the service and, therefore, satisfies its performance obligation.

### 2.10 雇员福利

### Employee benefits

基金的雇员包括公务员及合约员工。薪金、约满酬金及年假开支均在雇员提供有关服务所在年度以应计基准确认入账。就公务员而言,雇员附带福利开支包括香港特别行政区政府(「政府」)给予雇员的退休金及房屋福利,均在雇员提供有关服务所在年度支销。

The employees of the Fund comprise civil servants and contract staff. Salaries, staff gratuities and annual leave entitlements are accrued and recognised as expenditure in the year in which the associated services are rendered by the staff. For civil servants, staff on-costs, including pensions and housing benefits provided to the staff by the Government of the Hong Kong Special Administrative Region ("the Government"), are charged as expenditure in the year in which the associated services are rendered.

## 2. 主要会计政策 (续)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.10 雇员福利 (续)

### Employee benefits (continued)

就按可享退休金条款受聘的公务员的长俸负债已包括于支付予政府有关附带福利开支中。就其他员工向强制性公积金计划的供款于全面收益表内支销。

For civil servants employed on pensionable terms, their pension liabilities are discharged by reimbursement of the staff on-costs charged by the Government. For other staff, contributions to the Mandatory Provident Fund Scheme are charged to the statement of comprehensive income as incurred.

### 2.11 收入的确认

### Revenue recognition

基金会在向客户移转所承诺的服务以履行其履约责任时，按基金预期就交换该项服务所应得代价的金额，确认客户合约的收入。

The Fund recognises revenue from contracts with customers when it satisfies a performance obligation by transferring a promised service to a customer, at the amount of consideration to which the Fund expects to be entitled in exchange for the service.

利息收入按实际利率法以应计方式确认。

Interest income is recognised as it accrues using the effective interest method.

### 2.12 外币换算

### Foreign currency translation

本年度的外币交易按交易日的现货汇率换算为港元。以非港元为单位的货币资产及负债按报告日的收市汇率换算为港元。外币换算产生的汇兑收益及亏损会在全面收益表中确认。

Foreign currency transactions during the year are translated into Hong Kong dollars using the spot exchange rates at the transaction dates. Monetary assets and liabilities denominated in currencies other than Hong Kong dollars are translated into Hong Kong dollars using the closing exchange rate at the reporting date. Exchange gains and losses are recognised in the statement of comprehensive income.

### 2.13 关连人士

### Related parties

基金是根据《营运基金条例》设立，并属政府辖下的一个独立会计单位。年内，基金在日常业务中曾与各关连人士进行交易。这些关连人士包括政府各决策局及部门、其他营运基金，以及受政府所管制或政府对其有重大影响力的财政自主机构。

The Fund is a separate accounting entity within the Government established under the Trading Funds Ordinance. During the year, the Fund has entered into transactions with various related parties, including government bureaux and departments, other trading funds and financially autonomous bodies controlled or significantly influenced by the Government, in the ordinary course of its business.

### 3. 会计政策改变

### CHANGES IN ACCOUNTING POLICIES

香港会计师公会颁布了若干新增或经修订的香港财务报告准则并于基金的本会计期首次生效。适用于本财务报表所呈报年度的会计政策，并未因这些发展而有任何改变。

The HKICPA has issued certain new or revised HKFRSs that are first effective for the current accounting period of the Fund. There have been no changes to the accounting policies applied in these financial statements for the years presented as a result of these developments.

基金并没有采纳在本会计期尚未生效的任何新准则或诠释（附注22）。

The Fund has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 22).

### 4. 来自客户合约之收入

### REVENUE FROM CONTRACTS WITH CUSTOMERS

		2022	2021
办理文件注册	Registration of documents	<b>182,758</b>	163,763
查册	Search	<b>97,934</b>	94,523
提供副本	Copying	<b>101,923</b>	84,782
业权报告	Reports on title	<b>67,046</b>	51,063
电子提示服务	e-Alert services	<b>36,004</b>	31,258
业主立案法团服务	Owners' corporation services	<b>20,193</b>	10,667
其他	Others	<b>12,599</b>	12,622
<b>总额</b>	<b>Total</b>	<b>518,457</b>	448,678

基金在客户合约方面的履约责任，主要涉及向客户提供办理文件注册及查阅土地登记册和有关土地纪录的服务。客户须就每项服务预缴固定金额的服务费，或选择在基金开立帐户，每月缴付服务费。基金是在提供服务的同时履行履约责任，并随时间移转按成本比例法确认收费。

The Fund's performance obligations in contracts with customers mainly involve providing services, for registration of documents and searches of the Land Register and related land records, to the customers. A customer is required to pay a fixed amount of service fee for each service in advance, or opt to have service fees being charged monthly by opening an account with the Fund. The Fund satisfies its performance obligation as the service is rendered and recognises the fee over time based on a cost-to-cost method.

在向关连人士提供业主立案法团服务方面，基金是在提供服务的同时履行履约责任，并随时间移转按收回全部成本方式确认服务费。

For owners' corporation services provided to related parties, the Fund satisfies its performance obligation as the service is rendered and recognises a service fee over time on a full cost recovery basis.

## 5. 运作成本

## OPERATING COSTS

		2022	2021
员工费用	Staff costs	<b>335,879</b>	342,152
一般运作开支	General operating expenses	<b>17,560</b>	17,164
电脑服务开支	Computer service charges	<b>31,136</b>	30,937
租金及管理费	Rental and management charges	<b>18,349</b>	19,013
中央行政费用	Central administrative overheads	<b>2,999</b>	3,210
折旧及摊销	Depreciation and amortisation	<b>34,664</b>	36,626
审计费用	Audit fees	<b>530</b>	747
<b>总额</b>	<b>Total</b>	<b>441,117</b>	449,849

## 6. 其他收入

## OTHER INCOME

		2022	2021
利息：	Interest from:		
– 银行存款	– bank deposits	<b>2,895</b>	8,827
– 外汇基金存款	– placement with the Exchange Fund	<b>40,975</b>	28,958
<b>总额</b>	<b>Total</b>	<b>43,870</b>	37,785

## 7. 固定资产回报率

## RATE OF RETURN ON FIXED ASSETS

固定资产回报率是以总全面收益（不包括利息收入）除以固定资产平均净值计算，并以百分比的方式表达。固定资产只包括物业、设备及器材和无形资产。预期基金可以达到由财政司司长根据《营运基金条例》厘定的每年固定资产目标回报率为5.9%（二零二一年：5.9%）。

The rate of return on fixed assets is calculated as total comprehensive income (excluding interest income) divided by average net fixed assets, and expressed as a percentage. Fixed assets include property, plant and equipment, and intangible assets only. The Fund is expected to meet a target rate of return on fixed assets of 5.9% (2021: 5.9%) per year as determined by the Financial Secretary under the Trading Funds Ordinance.



## 8. 物业、设备及器材

## PROPERTY, PLANT AND EQUIPMENT

		土地及 建筑物 Land and Buildings	电脑 器材 Computer Equipment	器材、家具 及装置 Equipment, Furniture and Fittings	汽车 Motor Vehicles	总额 Total
<b>成本</b>	<b>Cost</b>					
在二零二零年四月一日	At 1 April 2020	350,000	198,039	25,588	244	573,871
添置	Additions	-	19,208	5,742	-	24,950
出售	Disposals	-	(26,392)	(407)	-	(26,799)
在二零二一年三月三十一日	At 31 March 2021	350,000	190,855	30,923	244	572,022
在二零二一年四月一日	At 1 April 2021	<b>350,000</b>	<b>190,855</b>	<b>30,923</b>	<b>244</b>	<b>572,022</b>
添置	Additions	-	<b>5,274</b>	<b>204</b>	-	<b>5,478</b>
出售	Disposals	-	<b>(11,934)</b>	-	-	<b>(11,934)</b>
<b>在二零二二年三月三十一日</b>	<b>At 31 March 2022</b>	<b>350,000</b>	<b>184,195</b>	<b>31,127</b>	<b>244</b>	<b>565,566</b>
<b>累计折旧</b>	<b>Accumulated depreciation</b>					
在二零二零年四月一日	At 1 April 2020	102,698	171,326	15,877	244	290,145
年内费用	Charge for the year	3,850	9,214	3,741	-	16,805
出售	Disposals	-	(26,370)	(407)	-	(26,777)
在二零二一年三月三十一日	At 31 March 2021	106,548	154,170	19,211	244	280,173
在二零二一年四月一日	At 1 April 2021	<b>106,548</b>	<b>154,170</b>	<b>19,211</b>	<b>244</b>	<b>280,173</b>
年内费用	Charge for the year	<b>3,850</b>	<b>9,654</b>	<b>3,804</b>	-	<b>17,308</b>
出售	Disposals	-	<b>(11,869)</b>	-	-	<b>(11,869)</b>
<b>在二零二二年三月三十一日</b>	<b>At 31 March 2022</b>	<b>110,398</b>	<b>151,955</b>	<b>23,015</b>	<b>244</b>	<b>285,612</b>
<b>帐面净值</b>	<b>Net book value</b>					
<b>在二零二二年三月三十一日</b>	<b>At 31 March 2022</b>	<b>239,602</b>	<b>32,240</b>	<b>8,112</b>	<b>-</b>	<b>279,954</b>
在二零二一年三月三十一日	At 31 March 2021	243,452	36,685	11,712	-	291,849

## 9. 租赁

## LEASES

### (a) 使用权资产

### Right-of-use assets

		建筑物 Buildings	
		2022	2021
<b>成本</b>	<b>Cost</b>		
在年初	At beginning of year	<b>33,408</b>	40,421
到期租赁合同	Expiry of lease contracts	–	(7,013)
重新计量租赁负债	Remeasurement of lease liabilities	<b>(3,094)</b>	–
在年终	At end of year	<b>30,314</b>	33,408
<b>累计折旧</b>	<b>Accumulated depreciation</b>		
在年初	At beginning of year	<b>8,086</b>	8,050
年内费用	Charge for the year	<b>3,663</b>	7,049
到期租赁合同	Expiry of lease contracts	–	(7,013)
在年终	At end of year	<b>11,749</b>	8,086
<b>帐面净值</b>	<b>Net book value</b>		
在年终	At end of year	<b>18,565</b>	25,322

### (b) 租赁负债

### Lease liabilities

		2022	2021
流动	Current	<b>3,245</b>	3,638
非流动	Non-current	<b>15,845</b>	22,139
<b>总额</b>	<b>Total</b>	<b>19,090</b>	25,777

9. 租赁 (续)

LEASES (continued)

(b) 租赁负债 (续)

Lease liabilities (continued)

下表显示租赁负债的变动，包括现金和非现金变动。

The table below shows changes in lease liabilities, including both cash and non-cash changes.

		2022	2021
在年初	At beginning of year	25,777	32,745
来自融资现金流量的变动：	Changes from financing cash flows:		
支付租赁负债	Payments of lease liabilities	(3,937)	(7,422)
非现金变动：	Non-cash changes:		
租赁负债的利息支出	Interest expense on lease liabilities	344	454
重新计量租赁负债	Remeasurement of lease liabilities	(3,094)	-
<b>在年终</b>	<b>At end of year</b>	<b>19,090</b>	<b>25,777</b>

租赁负债的剩余合约期限列载如下，有关资料是根据合约未贴现的现金流量列出：

The remaining contractual maturities of lease liabilities, which are based on contractual undiscounted cash flows, are shown below:

		2022	2021
一年内	Within one year	3,520	4,015
一年后至两年内	After one year but within two years	3,840	4,380
两年后至五年内	After two years but within five years	11,520	13,140
五年后	After five years	1,012	5,534
<b>总额</b>	<b>Total</b>	<b>19,892</b>	<b>27,069</b>

(c) 于全面收益表内确认与租赁有关的支出项目

Expense items in relation to leases recognised in the statement of comprehensive income

		2022	2021
租赁负债的利息支出	Interest expense on lease liabilities	344	454

(d) 租赁之现金流出总额

Total cash outflow for leases

		2022	2021
租赁负债	Lease liabilities	3,937	7,422

## 10. 无形资产

## INTANGIBLE ASSETS

		<b>电脑软件牌照 及系统开发成本</b>	
		<b>Computer software licences and system development costs</b>	
		2022	2021
<b>成本</b>	<b>Cost</b>		
在年初	At beginning of year	<b>251,533</b>	238,010
添置	Additions	<b>9,966</b>	40,499
出售	Disposals	<b>(17,223)</b>	(26,976)
在年终	At end of year	<b>244,276</b>	251,533
<b>累计摊销</b>	<b>Accumulated amortisation</b>		
在年初	At beginning of year	<b>191,118</b>	205,322
年内费用	Charge for the year	<b>13,693</b>	12,772
出售	Disposals	<b>(17,215)</b>	(26,976)
在年终	At end of year	<b>187,596</b>	191,118
<b>帐面净值</b>	<b>Net book value</b>		
在年终	At end of year	<b>56,680</b>	60,415

## 11. 外汇基金存款

## PLACEMENT WITH THE EXCHANGE FUND

外汇基金存款结余为8.603亿港元(二零二一年:8.217亿港元),其中6.6亿港元(二零二一年:6.6亿港元)为本金及2.003亿港元(二零二一年:1.617亿港元)为报告日已入账但尚未提取的利息。存款期为六年(由存款日起计),期内不能提取本金。

The balance of the placement with the Exchange Fund amounted to HK\$860.3 million (2021: HK\$821.7 million), being the principal sums of HK\$660 million (2021: HK\$660 million) and interest paid but not yet withdrawn at the reporting date of HK\$200.3 million (2021: HK\$161.7 million). The term of the placement is six years from the date of placement, during which the amount of principal sums cannot be withdrawn.

外汇基金存款利息按每年1月厘定的固定息率计算。该息率是外汇基金投资组合过去6年的平均年度投资回报,或3年期政府债券在上一个年度的平均年度收益率,以0%为下限,两者取其较高者。二零二二年固定息率为每年5.6%,二零二一年为每年4.7%。

Interest on the placement is payable at a fixed rate determined in January each year. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Government Bonds for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 5.6% per annum for the year 2022 and at 4.7% per annum for the year 2021.

## 12. 应收帐款及其他应收款项 TRADE AND OTHER RECEIVABLES

		2022	2021
应收帐款	Trade receivables	10,469	14,905
应计利息：	Accrued interest from:		
– 银行存款	– bank deposits	1,209	1,747
– 外汇基金存款	– placement with the Exchange Fund	11,879	9,522
预付款项	Prepayments	2,889	2,631
按金	Deposits	–	7
<b>总额</b>	<b>Total</b>	<b>26,446</b>	<b>28,812</b>

## 13. 与客户的合约结余 CONTRACT BALANCES WITH CUSTOMERS

### (a) 应收款项和合约资产 Receivables and contract assets

就每月收费而向客户提供的服务而言，在报告日的应收款项结余即载于附注12的应收帐款。至于提供予关连人士的服务，在报告日的应收款项结余为890万港元（二零二一年：1,420万港元），该结余已包括于财务状况表中的应收关连人士帐款。而基金并没有任何源于这两类服务的合约资产。至于其他服务，由于客户会预缴服务费用，因此基金并没有任何应收款项或合约资产。

For services provided to customers with service fees charged monthly, the balance of receivables at the reporting date is presented as trade receivables in note 12. For services provided to related parties, the balance of receivables at the reporting date of HK\$8.9 million (2021: HK\$14.2 million) is included in the amounts due from related parties in the statement of financial position. The Fund does not have any contract assets arising from these two categories of services. For other services, since customers pay the service fees in advance, the Fund does not have any receivables or contract assets.

### (b) 合约负债 Contract liabilities

基金在收取客户预缴的费用后向客户提供服务的责任，会于财务状况表中以递延收入的形式列出，分析如下：

The Fund's obligations to provide services to customers for which the Fund has received advance payments from the customers are presented as deferred revenue in the statement of financial position, as analysed below:

递延收入	Deferred revenue	2022	2021
注册服务费	Registration fees	26,538	10,592
电子提示服务费	e-Alert service fees	11,315	9,249
其他服务费	Other service fees	1,237	1,385
<b>总额</b>	<b>Total</b>	<b>39,090</b>	<b>21,226</b>
代表：	Representing:		
流动负债	Current liabilities	28,895	12,666
非流动负债	Non-current liabilities	10,195	8,560
<b>总额</b>	<b>Total</b>	<b>39,090</b>	<b>21,226</b>

### 13. 与客户的合约结余 (续) **CONTRACT BALANCES WITH CUSTOMERS (continued)**

上述递延收入的结余乃在报告日分摊至未有履行(或部分未有履行)的履约责任的交易价格总额。基金预料,有关电子提示服务的递延收入会于8年内获确认为收入,而其他递延收入则会于1年内获确认为收入。没有任何客户合约的代价未纳入交易价格。

The balances of deferred revenue above represent the aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) at the reporting date. For the deferred revenue from e-Alert services, the Fund expects to recognise as revenue within eight years. For other deferred revenue, the Fund expects to recognise as revenue within one year. No consideration from contracts with customers is not included in the transaction price.

年内递延收入结余的重大变动开列如下:

Significant changes in the balances of deferred revenue during the year are shown below:

		2022	2021
因年初递延收入结余中的款项于年内获确认为收入而减少	Decrease due to recognition as revenue during the year that was included in the balances of deferred revenue at beginning of year	(10,176)	(6,712)
因年内收取预缴费用而增加	Increase due to advance payments received during the year	28,040	11,753

### 14. 客户按金 **CUSTOMERS' DEPOSITS**

指向客户提供服务前收取的按金。

This represents deposits received from customers for services to be rendered.

### 15. 雇员福利拨备 **PROVISION FOR EMPLOYEE BENEFITS**

此为在计至报告日就所提供的服务给予雇员年假的估计负债(见附注2.10)。

This represents the estimated liability for employees' annual leave for services rendered up to the reporting date (see note 2.10).

### 16. 营运基金资本 **TRADING FUND CAPITAL**

此为政府对基金的投资。

This represents the Government's investment in the Fund.

## 17. 保留盈利

## RETAINED EARNINGS

		2022	2021
在年初的结余	Balance at beginning of year	1,277,482	1,258,609
年度总全面收益	Total comprehensive income for the year	121,210	36,614
政府法定回报	Statutory return to the Government	(19,724)	(17,741)
<b>在年终的结余</b>	<b>Balance at end of year</b>	<b>1,378,968</b>	<b>1,277,482</b>

年内，政府根据《营运基金条例》指示将截至二零二一年三月三十一日止年度的目标回报（见附注7）转拨至政府一般收入，而该转拨于二零二二年三月完成（二零二一年：截至二零二零年三月三十一日止年度的目标回报的转拨于二零二一年三月完成）。

During the year, the Government directed the transfer of the target return (see note 7) for the year ended 31 March 2021 into general revenue pursuant to the Trading Funds Ordinance, and the transfer was completed in March 2022 (2021: the transfer of the target return for year ended 31 March 2020 was completed in March 2021).

## 18. 现金及等同现金

## CASH AND CASH EQUIVALENTS

		2022	2021
现金及银行结余	Cash and bank balances	9,722	10,684
银行存款	Bank deposits		
– 流动	– current	376,000	343,000
– 非流动	– non-current	75,000	–
小计	Subtotal	460,722	353,684
减：原有期限为3个月以上的银行存款	Less: Bank deposits with original maturities over three months	(451,000)	(343,000)
<b>现金及等同现金</b>	<b>Cash and cash equivalents</b>	<b>9,722</b>	<b>10,684</b>

## 19. 关连人士的交易

## RELATED PARTY TRANSACTIONS

除已在本财务报表内另作披露的交易外，年内与关连人士进行的其他重大交易概述如下：

Apart from those separately disclosed in the financial statements, the other material related party transactions for the year are summarised as follows:

- (a) 基金向关连人士提供的服务包括土地文件注册、查阅土地登记册及土地纪录、提供土地纪录副本和业权报告，以及业主立案法团服务。这些服务为基金带来的总收入为1.388亿港元（二零二一年：1.043亿港元）。这金额已计算在附注4的来自客户合约之收入项下；

services provided to related parties included registration of land documents, search of land registers and records, supply of copies of land records and reports on title, and owners' corporation services. The total revenue derived from these services amounted to HK\$138.8 million (2021: HK\$104.3 million). This amount is included in revenue from contracts with customers under note 4;

## 19. 关连人士的交易 (续)

## RELATED PARTY TRANSACTIONS

(continued)

- (b) 关连人士向基金提供的服务包括有关电脑、办公地方、中央行政，以及审计的服务。基金在这些服务方面的总开支为2,610万港元（二零二一年：3,330万港元）。这金额已计算在附注5的运作成本项下；以及

services received from related parties included computer services, accommodation, central administration and auditing. The total cost incurred on these services amounted to HK\$26.1 million (2021: HK\$33.3 million). This amount is included in operating costs under note 5; and

- (c) 向关连人士购入的物业、设备及器材包括装置工程。这些资产的总成本为20万港元（二零二一年：520万港元）。

acquisition of property, plant and equipment from related parties included fitting out projects. The total cost of these assets amounted to HK\$0.2 million (2021: HK\$5.2 million).

基金向关连人士提供服务的收费和接受这些人士服务的收费都是按照划一标准计算，即同时提供给公众的服务，收费和公众一样；至于只提供给关连人士的服务，则按收回全部成本方式计算。

Charging for services rendered to or received from related parties was on the same basis, that is, at the rates payable by the general public for services which were also available to the public or on a full cost recovery basis for services which were available only to related parties.

## 20. 金融风险管理

## FINANCIAL RISK MANAGEMENT

### (a) 投资政策

### Investment policy

基金以审慎保守的方式来投资包括外汇基金存款及银行存款的金融资产。投资的决定是按照由财经事务及库务局局长、香港金融管理局所发出的指引，并符合其他有关规例。

The Fund maintains a conservative approach on investments in financial assets including placement with the Exchange Fund and bank deposits. Investment decisions are made according to the guidelines from the Secretary for Financial Services and the Treasury, the Hong Kong Monetary Authority and other relevant regulations.

### (b) 信用风险

### Credit risk

信用风险指金融工具的一方将不能履行责任而且会引致另一方蒙受财务损失的风险。

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

基金的信用风险，主要取决于外汇基金存款、应收帐款及其他应收款项、应收关连人士帐款、银行存款及银行结余。基金订有风险政策，并持续监察须承担的信用风险。

The Fund's credit risk is primarily attributable to placement with the Exchange Fund, trade and other receivables, amounts due from related parties, bank deposits and bank balances. The Fund has a credit policy in place and the exposure to these credit risks is monitored on an ongoing basis.

为尽量减低信用风险，所有定期存款均存放于香港的持牌银行。这些金融资产被视为属低信用风险。亏损准备按相等于12个月预期信用亏损的数额计量，基金评定所涉及的亏损并不重大。

To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong. These financial assets are considered to have a low credit risk. The loss allowances are measured at amounts equal to 12-month expected credit losses, which are assessed to be immaterial by the Fund.



## 20. 金融风险管理 (续)

## FINANCIAL RISK MANAGEMENT

(continued)

### (b) 信用风险 (续)

### Credit risk (continued)

银行存款及银行结余的信用质素，以穆迪或其等同指定的评级，分析如下：

The credit quality of bank deposits and bank balances, analysed by the ratings designated by Moody's or their equivalents, is shown below:

		2022	2021
信用评级：	Credit rating:		
Aa1 至 Aa3	Aa1 to Aa3	78,923	9,588
A1 至 A3	A1 to A3	154,100	109,100
Baa1 至 Baa3	Baa1 to Baa3	227,000	234,000
<b>总额</b>	<b>Total</b>	<b>460,023</b>	<b>352,688</b>

虽然其他金融资产须符合减值规定，但基金估计其预期信用亏损轻微，因此无须作出亏损准备。

While other financial assets are subject to the impairment requirements, the Fund has estimated that their expected credit losses are minimal and considers that no loss allowance is required.

在报告日基金的金融资产所须承担的最高信用风险数额相当于其帐面值。

The maximum exposure to credit risk of the financial assets of the Fund at the reporting date is equal to their carrying amounts.

### (c) 流动资金风险

### Liquidity risk

流动资金风险指某一实体将难以履行与金融负债相关的责任的风险。

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

根据《营运基金条例》，基金须负责其现金管理，包括盈余现金的长短期投资，惟须获财政司司长批准。基金的政策是定期监察即时及预期的流动资金需要，确保能维持足够的现金储备，以符合长短期的流动资金需要。由于基金的流动资金状况稳健，故其面对的流动资金风险甚低。

Under the Trading Funds Ordinance, the Fund is responsible for its own cash management, including short-term and long-term investment of cash surpluses, subject to approval by the Financial Secretary. The Fund's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term. As the Fund has a strong liquidity position, it has a very low level of liquidity risk.

### (d) 利率风险

### Interest rate risk

利率风险指因市场利率变动而引致亏损的风险。利率风险可进一步分为公平值利率风险及现金流量利率风险。

Interest rate risk refers to the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

## 20. 金融风险管理 (续)

## FINANCIAL RISK MANAGEMENT

(continued)

### (d) 利率风险 (续)

### Interest rate risk (continued)

公平值利率风险指金融工具的公平值会因市场利率变动而波动的风险。由于基金的银行存款按固定利率计息，当市场利率上升，这些存款的公平值便会下跌。然而，由于这些存款均按摊销成本值列帐，市场利率的变动不会影响其帐面值及基金的盈利和储备。

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Since the Fund's bank deposits bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as they are all stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the Fund's profit and reserves.

现金流量利率风险指金融工具的未来现金流量会因市场利率变动而波动的风险。基金无须面对重大的现金流量利率风险，因为其持有的主要金融工具都不是浮息金融工具。

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Fund is not exposed to material cash flow interest rate risk because it has no major financial instruments bearing interest at a floating rate.

### (e) 货币风险

### Currency risk

货币风险指金融工具的公平值或未来现金流量会因汇率变动而波动的风险。

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

基金的一般业务交易是以港元为单位，因而不会引致货币风险。

The Fund's normal business transactions are denominated in Hong Kong dollars and therefore do not give rise to currency risk.

至于以美元为单位的投资，基于港元与美元挂钩，基金的货币风险甚低。

In respect of investments denominated in United States dollars, owing to the linked exchange rate of the Hong Kong dollar to the United States dollar, the Fund has a very low level of currency risk.

在报告日，以美元为本位的金融资产总计有5千港元（二零二一年：5千港元）。剩余的金融资产及所有金融负债均以港元为本位。

At the reporting date, financial assets totalling HK\$5,000 (2021: HK\$5,000) were denominated in United States dollars. The remaining financial assets and all financial liabilities were denominated in Hong Kong dollars.

### (f) 其他金融风险

### Other financial risk

基金因于每年一月厘定的外汇基金存款息率（附注11）的变动而须面对金融风险。敏感度分析显示，在二零二一年及二零二二年的息率增加／减少50个基点（二零二一年：50个基点），而其他因素不变的情况下，年度盈利将增加／减少430万港元（二零二一年：410万港元）。

The Fund is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined in January each year (note 11). Sensitivity analysis based on a 50 basis point (2021: 50 basis point) increase/decrease in the interest rates for 2021 and 2022, with all other variables being held constant, shows that the profit for the year would have increased/decreased by HK\$4.3 million (2021: HK\$4.1 million).

## 20. 金融风险管理 (续)

## FINANCIAL RISK MANAGEMENT (continued)

### (g) 公平值

### Fair values

在活跃市场买卖的金融工具的公平值是根据报告日的市场报价厘定。如没有该等市场报价，则以现值或其他估值方法以报告日的市况数据评估其公平值。

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date. In the absence of such quoted market prices, fair values are estimated using present value or other valuation techniques, using inputs based on market conditions existing at the reporting date.

所有金融工具均以与其公平值相等或相差不大的金额在财务状况表内列帐。

All financial instruments are stated in the statement of financial position at amounts equal to or not materially different from their fair values.

## 21. 资本承担

## CAPITAL COMMITMENTS

在二零二二年三月三十一日，基金尚未在财务报表内拨备的资本承担如下：

As at 31 March 2022, the Fund had capital commitments, so far as not provided for in the financial statements, as follows:

		2022	2021
已批准及签约	Authorised and contracted for	3,238	2,935
已批准惟未签约	Authorised but not yet contracted for	267,718	283,315
<b>总额</b>	<b>Total</b>	<b>270,956</b>	<b>286,250</b>

## 22. 已颁布但于截至二零二二年三月三十一日止年度尚未生效的修订、新准则及诠释的可能影响

## POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2022

直至本财务报表发出之日，香港会计师公会已颁布多项修订、新准则及诠释。该等修订、新准则及诠释在截至二零二二年三月三十一日止年度尚未生效，亦没有在本财务报表中提前采纳。

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2022 and which have not been early adopted in these financial statements.

基金正就该等修订、新准则及诠释在首次采纳期间预计会产生的影响进行评估。迄今的结论是采纳该等修订、新准则及诠释不大可能会对财务报表有重大影响。

The Fund is in the process of making an assessment of the expected impact of these amendments, new standards and interpretations in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

# 附件 I

## ANNEX I

### (a) 2021/22年度服务承诺 PERFORMANCE PLEDGES 2021/22

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) <sup>(注1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
<b>1. 办理土地文件注册</b> <b>Registration of land documents</b>	15 (a+b)		92	79.3
(a) 由收到文书至根据已注册的文书更新土地登记册 <sup>(注2)</sup> ; 以及 From receipt of an instrument to updating the land register with the registered instrument <sup>(See Note 2)</sup> ; and	(a) 11			
(b) 完成影像处理程序并把已注册的文书送回交契人士 <sup>(注2)</sup> Completion of imaging and return of the registered instrument to the lodging party <sup>(See Note 2)</sup>	(b) 4			
<b>2. 在柜位查阅土地登记册</b> <b>Counter search of land registers</b>	15		97	99.8
<b>3. 提供土地纪录影像处理副本</b> <b>Supply of imaged copies of land records</b>				
<b>(a) 在柜位索取</b> <b>Over the counter</b>				
(i) 不连过大图则 Without oversized plans	15		97	99.7
(ii) 附连过大图则 With oversized plans	5		97	100
<b>(b) 透过网上服务订购</b> <b>Order via online services</b>				
(i) 亲身领取 Collection in person				
• 不连颜色图则 Without coloured plans	1		97	100
• 附连颜色图则 With coloured plans	3		97	100
• 附连过大图则 With oversized plans	5		97	100

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) <sup>(注1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
(ii) 邮寄或由传递公司送递 Delivery by post or courier				
• 不连颜色图则 Without coloured plans				
– 下午6时前订购 Orders placed before 6 pm	1		97	100
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97	100
• 附连颜色图则 With coloured plans	3		97	100
• 附连过大图则 With oversized plans	5		97	100

#### 4. 提供土地纪录认证本 Supply of certified copies of land records

##### (a) 在柜位办理 Over the counter

(i) 土地登记册 Land registers	35		97	100
(ii) 不连过大图则的影像处理副本 Imaged copies without oversized plans	35		97	99.6
(iii) 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97	100

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) <sup>(注1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		

**(b) 透过网上服务订购**  
**Order via online services**

(i) 亲身领取 Collection in person				
• 土地登记册 Land registers	1		97	99.8
• 影像处理副本 Imaged copies				
– 不连过大图则 Without oversized plans	3		97	100
– 附连过大图则 With oversized plans	5		97	99.8
(ii) 邮寄或由传递公司送递 Delivery by post or courier				
• 土地登记册 Land registers				
– 下午6时前订购 Orders placed before 6 pm	1		97	100
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97	100
• 不连过大图则的影像处理副本 Imaged copies without oversized plans	3		97	100
• 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97	100

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) <sup>(注1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
<b>5. 销售注册摘要日志</b> <b>Sale of Memorial Day Book (MDB)</b>				
(a) 批阅注册摘要日志的申请 Approval of MDB applications	2		98	100
(b) 送递注册摘要日志资料档案 Delivery of MDB data files	1		98	100
<b>6. 销售按揭注册摘要月志</b> <b>Sale of Monthly Memorial Information on Mortgage Transactions (MMIM)</b>				
(a) 批阅按揭注册摘要月志的申请 Approval of MMIM applications	2		98	100
(b) 送递按揭注册摘要月志资料档案 Delivery of MMIM data files	4		98	100
<b>7. 电话查询服务</b> <b>Telephone enquiry services</b>				
(a) 办公时间收到留言 Voice mail left during office hours		收到留言后40分钟内回复 Return calls within 40 minutes after receiving the voice mail	94	99.7
(b) 非办公时间收到留言 Voice mail left after office hours		下一个工作天早上10时前回复 Return calls before 10 am on the next working day	94	100

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) <sup>(注1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
<b>8. 修订土地登记册资料</b> <b>Amendment of registered data</b>				
(a) 一般个案 (即根据注册摘要资料更正土地登记册) Simple cases (i.e. Rectification of land registers based on Memorial information)	3		94	95.7
(b) 复杂个案 Complicated cases	10		93	96.9
<b>9. 为再交付注册的中止注册文书办理注册</b> <b>Registration of withheld instruments redelivered for registration</b>	16 (a+b)		92	81.1
(a) 由收到再交付注册的中止注册文书至根据已注册的文书更新相关土地登记册; 以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	(a) 12			
(b) 完成影像处理程序并把已注册的文书送回交契人士 Completion of imaging and return of the registered instrument to the lodging party	(b) 4			
<b>10. 业主立案法团服务</b> <b>Owners' corporation (OC) services</b>				
(a) 办理业主立案法团注册 <sup>(注3)</sup> Registration of OCs <sup>(See Note 3)</sup>	30		90	100
(b) 提供业主立案法团纪录副本 Supply of copies of OC records		30	90	98.7



服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) <sup>(注1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		

#### 11. 处理建议/投诉 Handling of suggestions/complaints

本处会在收到建议或投诉后的十天内答复。如果不可能在这限期内详尽作复，也会给予初步回复。

Replies to suggestions or complaints will be sent within 10 calendar days of their receipt. If this is not possible, an interim reply will be sent within this period.

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注1：为减低2019冠状病毒病在社区扩散的风险，2022年1月25日至3月31日期间部门在特别工作安排下仅维持有限度的公共服务，个别项目的实际服务表现因而受到影响。

Note 1: The actual performance of individual items was affected given that public services were provided on a limited scale under special work arrangement from 25 January to 31 March 2022 to reduce the risk of the spread of COVID-19 in the community.

注2：不包括复杂个案及被中止注册的文书

Note 2: Excluding complicated cases and instruments withheld from registration

注3：不包括复杂个案或需要提供附加证明文件的申请

Note 3: Excluding complicated cases and applications that require further supporting documents for processing

**(b) 2022/23年度服务承诺 (生效日期为2022年4月1日起)**  
**PERFORMANCE PLEDGES 2022/23 (WITH EFFECT FROM 1 APRIL 2022)**

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
<b>1. 办理土地文件注册</b> Registration of land documents	15 (a+b)		92
(a) 由收到文书至根据已注册的文书更新土地登记册 <sup>(注1)</sup> ; 以及 From receipt of an instrument to updating the land register with the registered instrument <sup>(See Note 1)</sup> ; and	(a) 11		
(b) 完成影像处理程序并把已注册的文书送回交契人士 <sup>(注1)</sup> Completion of imaging and return of the registered instrument to the lodging party <sup>(See Note 1)</sup>	(b) 4		
<b>2. 在柜位查阅土地登记册</b> Counter search of land registers		15	97
<b>3. 提供土地纪录影像处理副本</b> Supply of imaged copies of land records			
<b>(a) 在柜位索取</b> Over the counter			
(i) 不连过大图则 Without oversized plans		15	97
(ii) 附连过大图则 With oversized plans	5		97
<b>(b) 透过网上服务订购</b> Order via online services			
(i) 亲身领取 Collection in person			
• 不连颜色图则 Without coloured plans	1		97
• 附连颜色图则 With coloured plans	3		97
• 附连过大图则 With oversized plans	5		97

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
(ii) 邮寄或由传递公司递送 Delivery by post or courier			
• 不连颜色图则 Without coloured plans			
– 下午6时前订购 Orders placed before 6 pm	1		97
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97
• 附连颜色图则 With coloured plans	3		97
• 附连过大图则 With oversized plans	5		97

#### 4. 提供土地纪录认证本 Supply of certified copies of land records

##### (a) 在柜位办理

##### Over the counter

(i) 土地登记册 Land registers		35	97
(ii) 不连过大图则的影像处理副本 Imaged copies without oversized plans		35	97
(iii) 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
<b>(b) 透过网上服务订购</b> <b>Order via online services</b>			
(i) 亲身领取 Collection in person			
• 土地登记册 Land registers	1		97
• 影像处理副本 Imaged copies			
– 不连过大图则 Without oversized plans	3		97
– 附连过大图则 With oversized plans	5		97
(ii) 邮寄或由传递公司送递 Delivery by post or courier			
• 土地登记册 Land registers			
– 下午6时前订购 Orders placed before 6 pm	1		97
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97
• 不连过大图则的影像处理副本 Imaged copies without oversized plans	3		97
• 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
<b>5. 销售注册摘要日志</b> <b>Sale of Memorial Day Book (MDB)</b>			
(a) 批阅注册摘要日志的申请 Approval of MDB applications	2		98
(b) 送递注册摘要日志资料档案 Delivery of MDB data files	1		98
<b>6. 销售按揭注册摘要月志</b> <b>Sale of Monthly Memorial Information on Mortgage Transactions (MMIM)</b>			
(a) 批阅按揭注册摘要月志的申请 Approval of MMIM applications	2		98
(b) 送递按揭注册摘要月志资料档案 Delivery of MMIM data files	4		98
<b>7. 电话查询服务</b> <b>Telephone enquiry services</b>			
(a) 办公时间收到留言 Voice mail left during office hours		收到留言后40分钟内回复 Return calls within 40 minutes after receiving the voice mail	94
(b) 非办公时间收到留言 Voice mail left after office hours		下一个工作天早上10时前回复 Return calls before 10 am on the next working day	94

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
<b>8. 修订土地登记册资料</b> <b>Amendment of registered data</b>			
(a) 一般个案 (即根据注册摘要资料更正土地登记册) Simple Cases (i.e. Rectification of land registers based on Memorial information)	3		94
(b) 复杂个案 Complicated Cases	10		93
<b>9. 为再交付注册的中止注册文书办理注册</b> <b>Registration of withheld instruments redelivered for registration</b>	16 (a+b)		92
(a) 由收到再交付注册的中止注册文书至根据已注册的文书更新相关土地登记册; 以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	(a) 12		
(b) 完成影像处理程序并把已注册的文书送回交契人士 Completion of imaging and return of the registered instrument to the lodging party	(b) 4		

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
<b>10. 业主立案法团服务 Owners' corporation (OC) services</b>			
(a) 办理业主立案法团注册 <sup>(注2)</sup> Registration of OCs <sup>(See Note 2)</sup>	30		90
(b) 提供业主立案法团纪录副本 Supply of copies of OC records		30	90
<b>11. 处理建议／投诉 Handling of suggestions/complaints</b>			
	<p>本处会在收到建议或投诉后的十天内答复。如果不可能在这限期内详尽作复，也会给予初步回复。</p> <p>Replies to suggestions or complaints will be sent within 10 calendar days of their receipt. If this is not possible, an interim reply will be sent within this period.</p>		

注1： 不包括复杂个案及被中止注册的文书

Note 1: Excluding complicated cases and instruments withheld from registration

注2： 不包括复杂个案或需要提供附加证明文件的申请

Note 2: Excluding complicated cases and applications that require further supporting documents for processing

## 附件 II ANNEX II

### (a) 2021/22年度土地注册处联合常务委员会委员 MEMBERSHIP OF THE LAND REGISTRY JOINT STANDING COMMITTEE 2021/22

#### 主席 Chairperson

土地注册处  
The Land Registry

张美珠女士  
(截至2021年7月)

Ms Doris CHEUNG Mei-chu  
(Until July 2021)

谭惠仪女士  
(生效日期为2021年8月)

Ms Joyce TAM Wai-yee  
(With effect from August 2021)

#### 委员 Members

土地注册处  
The Land Registry

方吴淑仪女士  
许国鸿先生  
(截至2022年1月)

Mrs Amy FONG NG Suk-yee  
Mr Joseph HUI Kwok-hung  
(Until January 2022)

蔡恒璇女士  
(生效日期为2022年1月)

Ms Christina CHOI Hang-suen  
(With effect from January 2022)

潘雪聪女士

Ms Venelie POON Suet-chung

香港律师会  
The Law Society of Hong Kong

张纺女士  
林月明女士  
萧咏仪女士  
杨宝林先生

Ms Debbie CHEUNG Fong  
Ms Emily LAM Yuet-ming  
Ms Sylvia SIU Wing-yee  
Mr Terry YEUNG Po-lam

#### 秘书 Secretary

土地注册处  
The Land Registry

原伟铨先生

Mr Isaac YUEN Wai-chuen

### (b) 2021/22年度土地注册处客户联络小组(私营机构)委员 MEMBERSHIP OF THE LAND REGISTRY CUSTOMER LIAISON GROUP (PRIVATE SECTOR) 2021/22

#### 主席 Chairperson

土地注册处  
The Land Registry

方吴淑仪女士

Mrs Amy FONG NG Suk-yee

#### 委员 Members

香港会计师公会  
Hong Kong Institute of  
Certified Public Accountants

陈维汉先生  
蔡子杰先生  
黄俊硕先生

Mr Alan CHAN Wai-hon  
Mr Sammy CHOI Tze-kit  
Mr Edmund WONG Chun-sek



香港地产代理商总会 Hong Kong Real Estate Agencies General Association	施明如女士	Ms SZE Ming-yu
香港地产代理专业协会有限 公司 Society of Hong Kong Real Estate Agents Limited	郭昶先生	Mr Anthony KWOK Chong
香港银行公会 The Hong Kong Association of Banks	吴克钟先生 胡丽萍女士	Mr Andy NG Hak-chung Ms Agatha WOO Lai-ping
香港测量师学会 The Hong Kong Institute of Surveyors	邹志生先生 林增荣先生 邓康伟博士	Mr Victor CHOW Chi-sang Mr Alexander LAM Tsan-wing Dr Conrad TANG Hong-wai
土地注册处 The Land Registry	霍伟勤女士 林谢淑仪女士 刘润霞女士 梁慧娴女士 马秀文女士 麦振威先生 彭嘉辉先生 潘辉耀先生 潘雪聪女士 温锡麟先生 原伟铨先生	Ms Emily FOK Wai-kan Mrs Cindy LAM TSE Shuk-yee Miss Kathy LAU Yun-ha Ms Alice LEUNG Wai-han Ms Delphine MA Sau-man Mr Andrew MAK Chun-wai Mr PANG Ka-fai Mr Kenneth POON Fai-yiu Ms Venelie POON Suet-chung Mr Francis WAN Mr Isaac YUEN Wai-chuen
香港律师会 The Law Society of Hong Kong	区健雯女士 齐雅安先生 江玉欢女士 (截至2022年1月) 梁智维先生 梁志贤先生 梁子恒先生	Ms AU Kin-man Mr Alson CHAI Ms Doreen KONG Yuk-foon (Until January 2022) Mr LEONG Chi-wai Mr Charlie LEUNG Chi-yin Mr Courtney LEUNG Tsz-hang
<b>秘书 Secretary</b> 土地注册处 The Land Registry	蔡绣文女士	Ms Ella TSOI Sau-man

**(c) 2021/22年度土地注册处客户联络小组(公营机构)委员**  
**MEMBERSHIP OF THE LAND REGISTRY CUSTOMER LIAISON**  
**GROUP (PUBLIC SECTOR) 2021/22**

**主席 Chairperson**

土地注册处 The Land Registry	方吴淑仪女士	Mrs Amy FONG NG Suk-yee
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**委员 Members**

渔农自然护理署 Agriculture, Fisheries and Conservation Department	洪敦熹先生	Mr Tony HUNG Tun-hei
屋宇署 Buildings Department	陈鸿如先生	Mr CHAN Hung-yu
香港海关 Customs and Excise Department	张大安先生	Mr CHEUNG Tai-on
律政司 Department of Justice	林壮荃先生	Mr Ryan LAM Chong-chuen
环境保护署 Environmental Protection Department	何雨弘先生	Mr Herrick HO Yu-wang
食物环境卫生署 Food and Environmental Hygiene Department	梅静文女士	Ms Ann MUI Ching-man
政府产业署 Government Property Agency	陈梓彦先生	Mr King CHAN Tsz-yin
民政事务总署 Home Affairs Department	蔡咏怡女士	Miss Cornelia CHOI Wing-yee
香港房屋协会 Hong Kong Housing Society	陈丽娟女士	Ms Fanny CHAN Lai-kuen

香港警务处 Hong Kong Police Force	彭魏虹女士	Ms Elsa PANG Ngai-hung
房屋署 Housing Department	陈婉诗女士	Miss CHAN Yuen-sze
廉政公署 Independent Commission Against Corruption	王纯聪先生	Mr Paul WONG Shun-chung
税务局 Inland Revenue Department	邝韵仪女士	Miss KWONG Wan-yi
地政总署 Lands Department	曾丽华女士	Ms Judith TSANG Lai-wah
破产管理署 Official Receiver's Office	廖明珠女士	Miss May LIU Ming-chu
规划署 Planning Department	廖懿珍女士	Miss Alice LIU Yee-chun
差饷物业估价署 Rating and Valuation Department	何志明先生	Mr Roger HO Chi-ming
土地注册处 The Land Registry	霍伟勤女士 林谢淑仪女士 刘润霞女士 梁慧娴女士 马秀文女士 麦振威先生 彭嘉辉先生 潘辉耀先生 潘雪聪女士 温锡麟先生 原伟铨先生	Ms Emily FOK Wai-kan Mrs Cindy LAM TSE Shuk-yee Miss Kathy LAU Yun-ha Ms Alice LEUNG Wai-han Ms Delphine MA Sau-man Mr Andrew MAK Chun-wai Mr PANG Ka-fai Mr Kenneth POON Fai-yiu Ms Venelie POON Suet-chung Mr Francis WAN Mr Isaac YUEN Wai-chuen
<b>秘书 Secretary</b> 土地注册处 The Land Registry	蔡绣文女士	Ms Ella TSOI Sau-man

## (d) 2021/22年度《土地业权条例》督导委员会委员 MEMBERSHIP OF THE LAND TITLES ORDINANCE STEERING COMMITTEE 2021/22

### 主席 Chairperson

土地注册处  
The Land Registry

张美珠女士  
(截至2021年7月)

Ms Doris CHEUNG Mei-chu  
(Until July 2021)

谭惠仪女士  
(生效日期为2021年8月)

Ms Joyce TAM Wai-yee  
(With effect from August 2021)

### 委员 Members

消费者委员会  
Consumer Council

欧阳嘉慧女士  
(截至2021年12月)

Ms Terese AU-YEUNG Kar-wai  
(Until December 2021)

简健恒先生  
(生效日期为2022年1月)

Mr Michael KAN Kin-hang  
(With effect from January 2022)

律政司  
Department of Justice

戴思劲先生

Mr Clifford Joseph TAVARES

发展局  
Development Bureau

蔡梅芬女士

Ms Jenny CHOI Mui-fun

地产代理监管局  
Estate Agents Authority

梁德丽女士

Ms Juliet LEUNG Tak-lai

新界乡议局  
Heung Yee Kuk New Territories

林国昌先生

Mr Alfred LAM Kwok-cheong

香港按揭证券有限公司  
Hong Kong Mortgage  
Corporation Limited

张少慧女士

Ms Feliciano CHEUNG Siu-wai

地政总署  
Lands Department

方剑峰先生

Mr Alan FONG Kim-fung

香港银行公会 The Hong Kong Association of Banks	申泰蒙娜女士 (截至2021年11月) 冯瑞萍女士 (生效日期为2021年12月)	Ms Mona SENGUPTA (Until November 2021) Ms Giano FUNG Shui-ping (With effect from December 2021)
土地注册处 The Land Registry	方吴淑仪女士 许国鸿先生 (截至2022年1月) 蔡恒璇女士 (生效日期为2022年1月)	Mrs Amy FONG NG Suk-yee Mr Joseph HUI Kwok-hung (Until January 2022) Ms Christina CHOI Hang-suen (With effect from January 2022)
香港律师会 The Law Society of Hong Kong	蒋瑞福女士	Ms Lilian CHIANG Sui-fook
香港地产建设商会 The Real Estate Developers Association of Hong Kong	龙汉标先生	Mr Louis LOONG Hon-biu
<b>秘书 Secretary</b>		
土地注册处 The Land Registry	高倩雯女士 (截至2021年5月) 陈爱兰女士 (由2021年6月至 2022年3月) 黄柏森先生 (生效日期为2022年3月)	Miss Shirley KO Sin-man (Until May 2021) Ms Allan CHAN (From June 2021 to March 2022) Mr Patrick WONG Pak-sum (With effect from March 2022)

## (e) 2021/22年度《土地业权条例》检讨委员会委员 MEMBERSHIP OF THE LAND TITLES ORDINANCE REVIEW COMMITTEE 2021/22

### 主席 Chairperson

土地注册处  
The Land Registry

许国鸿先生  
(截至2022年1月)  
蔡恒璇女士  
(生效日期为2022年1月)

Mr Joseph HUI Kwok-hung  
(Until January 2022)  
Ms Christina CHOI Hang-suen  
(With effect from January 2022)

### 委员 Members

律政司  
Department of Justice

许行嘉女士  
林思敏女士  
李照庭先生

Ms Frances HUI Hang-ka  
Ms Francoise LAM See-man  
Mr Samuel LEE Chiu-ting

发展局  
Development Bureau

蔡雪蓉女士  
王颖欣女士  
(截至2021年7月)  
陈慧迪女士  
(生效日期为2021年7月)

Ms Jasmine CHOI Suet-yung  
Miss Serena WONG Wing-yan  
(Until July 2021)  
Miss Wendy CHEN Wai-tik  
(With effect from July 2021)

香港大律师公会  
Hong Kong Bar Association

麦业成先生  
唐思佩女士

Mr Andrew MAK  
Ms Sara TONG

地政总署  
(法律咨询及田土转易处)  
Lands Department  
(Legal Advisory and  
Conveyancing Office)

方剑峰先生  
叶慧玲女士  
(截至2021年7月)  
黄祖贻女士  
(生效日期为2021年7月)

Mr Alan FONG Kim-fung  
Ms Ada YIP Wai-ling  
(Until July 2021)  
Ms Joey WONG Cho-ye  
(With effect from July 2021)

土地注册处  
The Land Registry

方吴淑仪女士  
乔美琴女士  
(截至2021年7月)  
黄颂诗女士  
(生效日期为2021年7月)

Mrs Amy FONG NG Suk-ye  
Ms Queenie KIU Mei-kam  
(Until July 2021)  
Ms WONG Chung-sei  
(With effect from July 2021)

香港律师会  
The Law Society of Hong Kong

夏向能先生  
张纺女士  
江玉欢女士  
(截至2022年1月)  
黄文华先生

Mr Peter AHERNE  
Ms Debbie CHEUNG Fong  
Ms Doreen KONG Yuk-foon  
(Until January 2022)  
Mr Raymond WONG Man-wa

### 秘书 Secretary

土地注册处  
The Land Registry

李宝君女士

Ms Shirley LEE Po-kwan



坚守使命 砥砺前行  
**Driven by Mission We Strive to Thrive**

香港土地注册处营运基金  
**The Land Registry Trading Fund Hong Kong**

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金钟道政府合署二十八楼  
Queensway Government Offices,  
28/F., 66 Queensway, Hong Kong.  
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短片 Video



网址 Website